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*** The Editor cannot undertake to return rejected contributions, and copies should be kept of all articles sent by writers who are not on the regular staff of the JOURNAL.

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CURRENT TOPICS.

WE PRINT elsewhere an order as to Supreme Court Fees abolishing fee No. 145 in the Schedule to the Order as to Supreme Court Fees, 1884, relating to sums paid out of the Admiralty Registry.

SINCE THE beginning of this term Mr. Justice WRIGHT and Mr. Justice BRUCE have been sitting together almost continually, taking cases in the Crown paper, and on Monday, when the last case was called on, Mr. Justice WRIGHT said: "It may be a matter of public interest to mention that we have now arrived at the last case ready for trial, and have therefore not only cleared up all arrears from last sittings, but have also disposed of all the appeals ready for hearing, including those set down as recently as the middle of last month." In reply to an inquiry, the learned judge stated that they hoped to sit for the hearing of *ex parte* motions on Tuesdays and Fridays until the date fixed for going on circuit.

THE SELECTION of Mr. Justice HENN COLLINS to act with Lord HERSCHELL as the British members of the "Arbitral Tribunal" to decide the boundary between Venezuela and British Guiana verifies the apprehension we expressed as soon as the provisions of the arrangement were published. There are several members of the House of Lords who would apparently have been eligible to act with Lord HERSCHELL, but in place of one of these leisured learned lords, a judge of the Queen's Bench Division is to be taken from his work, to the serious detriment of suitors and the profession. It will be necessary by-and-by to attempt to have a measure passed prohibiting the employment of any judge of the Supreme Court on journeyman work outside his judicial duties.

THE APPOINTMENT of Lord Justice CHITTY to the Court of Appeal while he was on the *rota* as vacation judge for the year, raises a somewhat novel point. Ord. 63, r. 11, provides that "two of the judges of the High Court shall be selected at the

commencement at each long vacation" as vacation judges for the year. Under this rule the judge last appointed, Mr. Justice BYRNE, will be selected in ordinary course at the commencement of the next long vacation to act, with another judge, as vacation judge for the year. But there are still the two vacations of Easter and Whitsuntide in the current year to be provided for. It is usual for one of the two vacation judges to take Easter vacation business, and the other Whitsuntide. Will Lord Justice CHITTY complete his year's service by taking one of these two remaining vacations, or will both of them devolve upon Mr. Justice CAVE? According to the wording of the rule, Mr. Justice BYRNE cannot be appointed a vacation judge until August.

THE PRESIDENT of the Incorporated Law Society stated, at the meeting on Friday in last week, that the Council are "perfectly prepared to give immediate and energetic consideration to any scheme [for land transfer] the moment they are able to ascertain what it is," and that the organization for communicating with and ascertaining the views of the profession through the provincial law societies is "still perfectly available, and can be utilized without any delay." This is good news so far as it goes, but has not the President rather omitted to observe that the "Bill for amending the law as to the registration of land" was stated in the Queen's Speech to have been already prepared, and, as it has obviously been prepared without the slightest attempt to consult the Council of the Incorporated Law Society as to its provisions, it may safely be assumed to be on the old well-worn lines, with perhaps a few added details "made in Germany." There seems to be no need to wait until the Bill is introduced before settling in detail the course to be taken when it appears; and we trust that the scheme for opposition will be on rather wider lines than those previously adopted. We presume that the Provincial Law Societies are in a state of readiness for prompt action in aid of the Council when the need arises.

OUR INDEFATIGABLE correspondent, Mr. SPENS, once more returns to the charge with fresh arguments to shew that, while it is quite right for Scotchmen to have an unrestricted power to serve Scotch legal process on Englishmen, it would be quite wrong to give Englishmen a corresponding power to serve English legal process on Scotchmen. We can assure our correspondent that if his letters on this subject have failed to convince us, it is not because we have read them in any spirit of carping criticism, but because the more we study his arguments the more utterly untenable appears to us the position he seeks to establish. We need not go over the ground again. The answer to our correspondent's arguments will be found in our previous remarks on this subject (*ante*, pp. 123, 183, 204, 218). We will, however, endeavour to remove a misapprehension under which he labours. He says again that service of Scotch process is entirely different in its effect from service of English process, because the fact of being served with Scotch process does not prejudice an Englishman from contesting the jurisdiction of the Scotch court, whereas lawful service of English process on a Scotchman establishes the jurisdiction of the English Court over the Scotchman served. We can assure our correspondent that this latter assertion is not correct. Any person served in Scotland, or anywhere else out of the jurisdiction, has an absolute right to come to the English court and contest its jurisdiction, and the mere fact of having been served does not operate in any way to prejudice him from contesting the jurisdiction. If, as our correspondent tells us, the Scotch members of Parliament will contest the right of the English judges to give to English suitors the same rights as the Scotch judges have given to Scotch suitors, we can only say that they will have to arm themselves with some stronger argument than this purely imaginary difference between the effect of Scotch service and English service.

THE OBJECTION of the Court of Appeal to granting new trials on the ground that the verdict of the jury was against the weight of the evidence has been pressed so far that it is refreshing to find LOPES, L.J., at length raising his voice in protest. This the learned lord justice has done in the case of *Spencer* v. *Jones*, where in his view the jury had unreasonably set aside the positive testimony of independent witnesses in favour of the mere speculative opinions of scientific witnesses. The case related to breach of warranty of the soundness of a horse, and the point in dispute was whether the horse was unsound when put into a train, or whether the mischief was caused by fright in the train. Undoubtedly the rule with respect to new trials was laid down with some strictness by the House of Lords in *Metropolitan Railway Co.* v. *Wright* (11 App. Cas. 152). The verdict, said Lord HERSCHELL, C., ought not to be disturbed unless it was one which a jury, viewing the whole of the evidence reasonably, could not properly find, and Lord HALSBURY went somewhat further. But with all due allowance for the principle that the judgment upon the facts is to be the judgment of the jury and not of any other tribunal, the court which has to deal with new trials has still a substantial duty to perform in taking care that injustice is not done as between the parties, and the performance of this duty is hardly compatible with the rigid rule now acted upon by the Court of Appeal. Practically, unless the jury have gone hopelessly and palpably astray, an application for a new trial is foredoomed to failure. This, as LOPES, L.J., points out, is wrong. The rule in *Metropolitan Railway Co.* v. *Wright* must not be too strictly interpreted. It was never intended that successful applications for new trials should become almost impossible. The test of reasonableness should be fairly applied, and the verdict set aside if the jury, in drawing their inferences from the evidence, have acted unreasonably. These better counsels did not prevail in the present instance, the majority of the court (Lord ESHER, M.R., and CHITTY, L.J.) being against a new trial, but it is to be hoped that they may yet bear fruit.

THE COURT OF APPEAL have overruled the very curious construction placed by VAUGHAN WILLIAMS, J., in *Re National Bank of Wales (Limited)* on section 131 of the Companies Act, 1862. The section provides that when a company is being wound up voluntarily, all transfers of shares, except transfers made with the sanction of the liquidators, or alterations in the *status* of the members of the company, taking place after the commencement of the winding-up shall be void. But of course a transfer of shares cannot be carried into effect in the usual way without altering the *status* of the transferor, and how to reconcile the express exception in favour of transfers sanctioned by the liquidator with the equally express prohibition of any change in *status* was the problem which had to be solved in the present case. The National Bank of Wales in 1893 went into voluntary liquidation with a view to amalgamation with another bank. In the course of the liquidation various transfers of shares took place with the sanction of the liquidator; X., for instance, who was a member at the commencement of the winding-up, transferring to Y., and Y. in turn transferring to Z. All the transfers were made within a year of the commencement of the winding-up. When ultimately a call on the shares had to be made, it became necessary to determine which of X., Y., and Z. ought to be placed on the list of contributories. If the transfers were to have their ordinary effect, clearly Z. would be in the A list, and X. and Y. would be in the B list; but this assumes that the *status* of X. has been changed. To avoid the inconsistency VAUGHAN WILLIAMS, J., held that the transfer could only have such effect as would not interfere with the *status* of the transferor, and that, consequently, though the liquidator could alter the register by placing first Y. and then Z. upon it, yet X. still retained his liability as a member of the company. But to treat a properly authorized transfer in this manner involves a much greater contradiction than to give section 131 its natural meaning. A transfer, by its very nature, involves the devolution upon the transferee of the entire rights and liabilities of the transferor, and if the transfer is to stand it seems impossible to except the liabilities from it. On the other hand, there is no difficulty in reading the section as permitting a transfer of shares, when sanctioned by the liquidator, with any consequent alteration in the status of the transferor, and as forbidding only a change of *status* when effected by any other means. This view, accordingly,

was taken by the Court of Appeal, and it was held that Z. was the proper person to be placed on the A list of contributories, and that X. and Y. should be placed on the B list.

As a general rule there is nothing to prevent a person from exhibiting any armorial bearings he pleases, and no one can be punished for using arms to which he is not entitled unless he neglects to pay the tax to which he becomes liable by using arms. There is an exception to this, however, in the case of the Royal Arms, and it is provided by section 106 of the Patents, Designs, and Trade-Marks Act, 1883, that "any person who, without the authority of her Majesty or any of the Royal Family, or of any Government Department, assumes or uses in connection with any trade, business, calling, or profession the Royal Arms, or arms so nearly resembling the same as to be calculated to deceive, in such a manner as to be calculated to lead other persons to believe that he is carrying on his trade, business, calling, or profession by or under such authority as aforesaid, shall be liable on summary conviction to a fine not exceeding twenty pounds." Proceedings for this offence are not common, but a case was heard this week at the Marylebone Police Court, when a butcher, carrying on business in the Edgware-road, was convicted under the above section and fined £15 and costs for exhibiting the Royal Arms over his shop. The defendant did not attempt to prove any express authority, but he tried to shew implied authority in various more or less ingenious ways. The defence which his counsel pressed most strongly was, that as the defendant was the holder of letters patent for an improved method of hanging carcases of meat in his shop, and as the document supplied to him bore the Royal Arms, therefore he had authority to use the arms. Clearly the magistrate was right in refusing to listen to such a far-fetched argument. No doubt it is of great advantage to a tradesman to be able to advertise himself as one who supplies goods to the Queen or other member of the Royal Family. This being so, those tradesmen who are justly entitled to so advertise themselves ought to be protected and enabled to keep the advantage which they have most probably gained by means of the high quality of their wares. There appears to be only one other statutory provision connected with the subject—that is, section 20 of the Merchandise Trade-Marks Act, 1887. This imposes a similar penalty on any person convicted of falsely representing that any goods are made by a person holding a Royal warrant, or for the service of the Queen, or any member of the Royal Family, or any Government Department.

The rules under the Local Government Act, 1894, for the elections of parish councillors in the present year have been issued by the Local Government Board. The main provisions as to the conduct of these elections do not materially differ from those which were in force last year; the Board have not yet seen their way to issue permanent rules applicable in all future years, leaving the county councils to fill in the necessary duties; there would not be much difficulty about such a plan, and it would have many advantages as compared with the present system of annual rules, which entails a considerable amount of trouble and correspondence on the part both of the Local Government Board and of the various local authorities and officers concerned. In two or three matters the new rules differ from those of 1896, and in each case the alteration is for the better. Instead of fixing an unalterable date for the holding of the parish meetings at which the election takes place (subject to a poll being demanded), the new rules name a day—the 18th of March—which may be altered within certain limits by the county council so as to suit the convenience of any particular parish. They also permit of other business being transacted at the meeting as well as the business of the election of parish councillors. In this connection it may be pointed out that the annual assembly of the parish meeting must (under the express provisions of the Act of 1894) be held on the 25th of March or within seven days before or after that date; the parochial electors are not always very anxious to exercise their right of holding meetings, and in many parishes it has been found difficult to get a proper attendance both at a meeting held for the sole purpose of electing parish councillors and at a further meeting held shortly afterwards as the annual assembly. Last year this was necessary, for the date of the meeting for the sole purpose of the election was fixed for the 9th of March and the annual assembly had to be held within a week of the 25th of March. Under the new rules, if the meeting for the election is held on the 18th of March it can serve as the annual assembly also, and the necessity for holding two meetings within a short time will be avoided. But the most important alteration effected by the new rules relates to the power to demand a poll. Under the previous rules any one parochial elector present at the meeting, if dissatisfied with the election of councillors by a show of hands, might demand a poll, so that one cantankerous and irresponsible individual had it in his power to put the parish to all the inconvenience and expense of a poll. The new rules leave the right to demand a poll to be regulated by the provisions of the Act itself, the result of which is that a poll cannot be taken unless either the chairman of the meeting assents or the poll is demanded by parochial electors present at the meeting not being less than five in number or one-third of the electors present, whichever number is least. This will probably prevent parishes being put to the expense of a poll unless there is a real necessity for obtaining the decision of the electors in that way.

A new point as to the construction of the Bills of Sale Acts came before the Divisional Court last week. The question raised in *Re Squier, Creasy, & Co.* (reported in another column) was whether, in the circumstances of that case, two horses which were not comprised in a bill of sale had become subject to it by reason of the provisions of section 6 of the Act of 1882. The bill of sale was given by a cab proprietor as security for money advanced; it included several horses which were specifically described in the schedule to the bill, as required by section 4 of the Act. The grantor moved to new premises and sold or exchanged two of these horses; he afterwards pointed out to the grantee at the new premises two new horses as having taken the place of the sold animals. These two new horses were, however, subsequently sold by him to purchasers for value, who had no notice of the bill of sale; and the question arose whether the grantees under the bill could claim the new horses as against the purchasers. Section 6 of the Act of 1882 excepts from the requirement that the property comprised in a bill of sale shall be specifically described in the schedule, any fixtures, plant, or trade machinery which are used in, attached to, or brought upon any land, warehouse, or other place in substitution for any like fixtures, plant, or trade machinery specifically described in the schedule to the bill. The argument for the grantees was that under the circumstances these horses were substituted plant, and so covered by the bill of sale. That horses can under certain circumstances be "plant" was decided by the Court of Appeal in *Yarmouth* v. *France* (36 W. R. 281), a case under the Employers' Liability Act, and this decision was relied upon in support of the contention of the grantees. That case certainly negatives the view that plant must necessarily be inanimate; and we do not understand the Divisional Court to have held that the expression "plant" as used in the Bills of Sale Acts can never include animals. But their decision was that, in order to bring any plant within the provisions of section 6 as to substituted property, it must be used in or brought upon the premises upon which the specifically-described plant was when the security over it was granted. Thus, if a particular engine in a particular workshop was described in the schedule to the bill, and afterwards that engine was replaced by another similar engine in the same workshop, section 6 would apply; there must be, as Wright, J., put it, "a local substitution." It is obvious, in this view of the section, that, if the grantor moves to new premises, there can no longer be any substitution of property, and the bill will hold good only as to the specific articles described in it. But as long as the premises remain the same, it seems possible that animals might become subject to the security in substitution for the animals originally mortgaged. Cart-horses would probably be considered to be part of the plant of a farmer's business, as being necessary for carrying it on (see *per* Lord Esher, M.R., in *Yarmouth* v. *France*). It would seem to follow that, if certain cart-horses on a particular farm

were included in a bill of sale, cart-horses afterwards substituted upon that farm in place of the original animals would be held to be within section 6, and to be subject to the security. The decision in *Re Squier, Creasy, & Co.* would not apply to such a case.

It is worthy of note that the gold medal for special distinction at the recent examination for the degree of Doctor of Laws of London University was awarded to Mr. F. G. Neave, solicitor. Dr. Neave's record has been somewhat exceptional. At the Final Examination he obtained first class honours; at the Intermediate LL.B. first class honours, and qualified for the University Exhibition; and at the Final LL.B. he was placed third in the honours list.

POWERS OF DISTRESS IN MINING LEASES.

It is well known that, having regard to the possible effects of the Bills of Sale Acts, a power of distress requires to be treated with caution. Any deviation from the ordinary power incident to the relation of landlord and tenant may have the result of making the instrument in which it is contained a bill of sale, and consequently void so far as relates to the power, by reason of failure to comply with the requirements of the Acts. Such a deviation has recently, in *Re Roundwood Colliery Co.*, brought into peril the common clause in mining leases which empowers the lessor to distrain on the effects of the lessees, whether upon the mines comprised in the lease or upon any adjoining mines worked in connection therewith. This inclusion of property elsewhere than on the demised premises, in the view of Stirling, J. (*ante*, p. 97), brought the power within section 4 of the Bills of Sale Act, 1878, as being a licence to take possession of personal chattels as security for a debt, notwithstanding that it was entitled to the exemption in favour of mining leases contained in section 6. As we pointed out at the time, his decision, had it been allowed to stand, would have been attended with very serious consequences. In the special circumstances of mines held under different leases and worked together, much of the machinery and plant which is used for the entire undertaking may be situate upon the premises comprised in one of the leases only, and the lessor under the other lease will have an inadequate remedy if his power of distress is to be subject to the ordinary limitation. Fortunately, the Court of Appeal have felt free to pay greater attention to the necessities of the case and the practice of conveyancers, and the decision of Stirling, J., has been reversed.

That such a power of distress is in itself valid was decided by the Exchequer Chamber in *Daniel* v. *Stepney* (L. R. 9 Ex. 185), no question being there raised as to the effect of the Bills of Sale Act, 1854, the Act then in force. It is doubtful, indeed, whether, under that Act, it would have been possible successfully to impeach a power of distress which had been created purely as an incident of the relation of landlord and tenant. Even where the relation arose by virtue of attornment in a mortgage deed, and was therefore merely a means of securing a debt, yet it had its ordinary legal effect and carried with it a power of distress untouched by the Act: *Morton* v. *Woods* (L. R. 4 Q. B. 293), *Re Stockton Iron Furnace Co.* (10 Ch. D. 335).

The Bills of Sale Act, 1878, by section 4, repeats the definition of a bill of sale contained in the Act of 1854, and consequently the term still includes "authorities or licences to take possession of any chattels as security for any debt," but so far the Act does not, any more than the earlier Act, invalidate any power of distress incident to a tenancy. Section 6, however, expressly provides that "every attornment, instrument, or agreement, *not being a mining lease*, whereby a power of distress is given or agreed to be given by any person to any other person, by way of security for any present, future, or contingent debt or advance, and whereby any rent is reserved or made payable as a mode of providing for the payment of interest on such debt or advance, or otherwise for the purpose of such security only, shall be deemed a bill of sale within the meaning of the Act of any personal chattels which may be seized or taken under such power of distress."

As applied to mortgages, therefore, the effect of section 6 is sufficiently clear. To an ordinary lease with the power of distress incident thereto, it of course does not apply. The section, said Lindley, L.J., in *Re Willis*, "is expressly addressed to attornment clauses, and to instruments or agreement whereby a power of distress is given by way of security for money lent. The section does not apply to ordinary leases, nor is there, so far as I know, any section in any of the Bills of Sale Acts which applies to the landlord's power of distraining for rent under an ordinary lease." Upon the same principle it may be supposed that mining leases would have been safe, even though no special exemption had been made in their favour. In *Re Willis*, Cave, J., accounted for the exemption on the ground that a mining lease was an anomalous document, amounting, not to a demise, but to a sale of the minerals, and hence it might have been thought to be within the Act. However this may be, it is clear that the effect of the exemption is to put it beyond doubt that mining leases are not struck at by the Act, and to withdraw from the effect of section 6 any power of distress properly incident to them.

In the judgment of Stirling, J., in *Re Roundwood Colliery Co.*, it was held that the power of distress in question, although saved from section 6 by the express exemption in favour of mining leases, was, nevertheless, within section 4, and he appears to have been guided by the decision of Denman, J., in *Pulbrook* v. *Ashby & Co.* (35 W. R. 779). There, however, the circumstances were very different. Under a lease of a public-house the lessee was bound to sell the lessors' beer only, and the lease gave the lessors a power of distress over the demised premises for the recovery of the amount due for beer supplied by them. This amount had nothing to do with the rent from time to time growing due under the lease, and there was no reason for giving to the power of distress special treatment as a power incident to the relation of landlord and tenant. It is, indeed, nothing more than a licence to take possession of personal chattels as security for a debt, and so is clearly within section 4 of the Act of 1878. The same view was taken by the Court of Appeal of a similar power of distress in *Stevens* v. *Marston* (39 W. R. 129). The lease was a bill of sale so far as related to the power of distress, and was to that extent void for want of registration, although it was good with respect to the terms properly applicable to the tenancy.

But between such cases and *Re Roundwood Colliery Co.* the difference is easily apparent. The company held two adjacent mines—one under a lease from Mr. Foljambe, dated in 1890; the other under a lease from Lord Effingham, dated in 1891. The shaft from which both mines were worked was on Mr. Foljambe's land, and Lord Effingham's lease contained no demise of any surface lands or any provision for making an independent shaft. It contained a clause giving the lessor power, in case of the non-payment of rent, to distrain upon the goods and chattels of the company "in or about any of the premises hereby demised or any adjoining or neighbouring collieries." Thus the power was expressed more generally than in the usual form (see Davidson, 3rd ed. V. Part I. 361; Key and Elphinstone, 5th ed. I. 821) and herein lurked an element of danger; for a power to distrain upon collieries not worked in connection with the demised premises—and the words "neighbouring collieries" taken literally clearly permitted this—might, as Lindley, L.J., pointed out, be regarded as a licence to seize chattels as distinguished from a power of distress for rent. This difficulty was got over by confining the words to those neighbouring mines only which, though not actually adjoining the seam of coal demised, might be or become connected with it by underground workings. Thus limited, the power assumes its ordinary form, and it was no more than a power dictated by the necessities of the case to give the lessor a proper remedy for the rent as rent, and not as a mere debt.

In the tied-house cases the power of distress was given to secure a debt which is in no way of the nature of rent; in the case of a mining lease the power of distress is given to secure the rent itself, and is a power which is reasonably necessary for securing the rent. This is enough to distinguish between the cases and to get rid of the authority of *Pulbrook* v. *Ashby & Co.* and *Stevens* v. *Marston*. When the mining lease is taken on its own merits there is no reason for excluding from the benefit of the express exemption in section 6 any power of distress which

is usually incident to such a lease. To take an opposite course is to whittle down unnecessarily the terms of the statute, and to apply the Bills of Sale Acts to a case which is quite outside their scope.

ESTATE DUTY ON WOODS.

THE questions that arise when estate duty under the Finance Act, 1894, is leviable on woods present some difficulty; they resolve themselves into two—viz., do the timber and underwood standing on the land require to be valued apart from the land? and if this be the case, who is to pay for the valuation, the person who succeeds to the property, or the Crown? While we intend primarily to discuss estate duty on woods, we shall incidentally deal with estate duty on timber not growing in a wood.

The Finance Act, 1894, after providing (section 1) that estate duty is to be "levied and paid upon the principal value, ascertained as hereinafter is provided, of all property . . . which passes on death," provides that:

> Section 7 (5).—The principal value of any property shall be estimated to be the price which, in the opinion of the Commissioners, such property would fetch if sold in the open market at the time of the death of the deceased.
>
> Provided that, in the case of any agricultural property, where no part of the principal value is due to the expectation of an increased income from such property, the principal value shall not exceed twenty-five times the annual value as assessed under Schedule A. of the Income Tax Acts, after making such deductions as have not been allowed in that assessment and are allowed under the Succession Duty Act, 1853, and making a deduction for expenses of management not exceeding five per cent. of the annual value so assessed.
>
> Section 22 (1) (*g*).—The expression "agricultural property" means agricultural land, pasture, and woodland, and also includes such cottages, farm buildings, farm houses, and mansion houses (together with the lands occupied therewith), as are of a character appropriate to the property.

We do not intend to discuss what are the deductions which are not allowed in the assessment under Schedule A. of the Income Tax Acts and are allowed under the Succession Duty Act, 1853, as they do not affect the question before us.

It will be observed that the duty is (under section 1), to be levied on the principal value "ascertained as hereinafter is provided," a value which is not necessarily the true principal value. For instance, in section 7 (1) no deduction is to be allowed in respect of certain debts and incumbrances which will have to be paid out of the estate of the deceased. It may even happen by the operation of this sub-section that, while the principal value of the estate as ascertained according to the Act is of very large amount, the estate may really be insolvent.

There are two classes of land which may be distinguished—viz., woodland and agricultural land other than woodland.

The first subject of enquiry is what is meant by "woodland." Woodland is not a technical term known to the law; it must be taken in its common ordinary meaning as used by laymen, that is to say, land devoted to the growth of wood. Probably the word "woodlands" was used by the draftsman instead of the more technical term "woods," under the impression that in its popular meaning "woods" is sometimes used for natural woods as distinguished from plantations. But whatever may have been the reason for using the word "woodland," it is the word that the Legislature has thought fit to use and is therefore the word to be construed.

As we have already said, "woodland" means land devoted to the growth of wood. That this is an allowable meaning of the word appears from 35 Hen. 8, c. 17, s. 13, where the Act uses the words "woods, underwoods, or *woodlands* growing and being within any of the towns, parishes, or places commonly called or known to be within the wilds of the counties of Kent, Surrey, and Sussex." Many of our readers must have seen in their youth an unimproved wood in the Weald, generally consisting of oak timber with an undergrowth generally of oak or hazel known as underwood. Owing to the changes that have taken place in the management of woods in late years, it is perhaps not very common in the Weald at the present day to find only the natural growth of underwoods; in most cases as the old stocks become unproductive, young germs are planted which are intended by degrees to turn into underwood and to take the place of those that have become unproductive. But this change of management can hardly alter the meaning of "woodlands."

There is perhaps a more difficult question whether a plantation is comprehended under the term woodland. Probably if the young plants are grown for sale as plants this may not be the case, but if the plants are intended to be allowed to grow up as timber or underwood *in situ*, and possibly if they are grown for the purpose, not of sale but of being planted out in the woods belonging to the owner of the plantation, the plantation is "woodland."

The next question for consideration—a question of the utmost importance—is this: "Assuming that woodland means land devoted to the growth of wood, does the word 'woodland' include the wood, whether timber or underwood, growing on it?" The word "land" bears the same meaning in its popular sense, as when it is used as a technical term by lawyers—that is to say, it means the surface and everything annexed to it, whether above or below. When we wish to ascertain the technical meaning of a legal term, the safest method is to enquire in what meaning the word was used in the old writs, because in old times an action might, and generally would, fail if any word in the writ on which the action was founded was not used in its strict technical meaning. We find that in a *præcipe quod reddat*, or in a voucher to warranty (*Luttrel's case*, 4 Rep., at p. 87*b*), land includes timber growing on it. This construction is not affected by the strange provision of the Interpretation Act, 1889 (52 & 53 Vict. c. 63), s. 3, that, in every Act passed after year 1850, "'land' shall, unless the contrary intention appears, include messuages, tenements, and hereditaments, houses, and buildings of every nature," as it will be observed that no words are used which will have the effect of excluding timber or underwood.

The result, therefore, to which we have arrived is the following: Agricultural property means (*inter alia*) land devoted to the growth of timber and underwood, or either of them, together with the timber and underwood growing thereon. Then section 7 (5), already quoted, provides that the principal value for the purpose of the Act is not to exceed twenty-five times the annual value as assessed for income tax, after making certain deductions. The very object of this provision is to render it unnecessary for a landowner to go to the enormous expense of the valuation of timber on woodlands. The only case in which it can be required is where the person accountable claims to be entitled to be assessed on less than twenty-five years' purchase of the income-tax assessment. There can be but few, if any, cases in which it will be worth while for the landowner to go to the expense of a valuation; generally it will be better for him to pay on the twenty-five years' purchase, except in those cases where so doing may, owing to aggregation, make him pay duty on a higher scale. If the office demand a valuation they must pay for it. See Finance Act, 1894, section 7 (8).

The principles that we have laid down for ascertaining the value of woodland for the purposes of assessment apply to agricultural property of every nature, as defined by the definition clause. It will be observed that if the buildings and the lands occupied therewith are of a character appropriate to the property they fall within the definition; the practical conclusion is that, in ordinary cases, where there is nothing inappropriate in the mansion house and park, no valuation of timber can be required.

Excluding agricultural land, as defined in the Act, the only land on which timber or underwood is found to grow is land in a town or a suburb. In cases of this nature the value of the land and the house, if any, on it depends very much on its beauty and fitness for residential purposes, which itself depends upon the trees and shrubs, so that the valuation will generally be placed on the property as a whole, and no separate valuation of the timber will be required.

The practical result is the cases in which it will be necessary to value timber for the purpose of assessing estate duty will be rare, and that if the Office claims to have the timber valued, the person accountable cannot object, but the Office must pay for the valuation.

Mr. Robert Ascroft, M.P., is stated to be making but slow progress but hoped to be able to leave Salisbury on Tuesday.

LEGISLATION IN PROGRESS.

COMPANY LAW.—A Bill to Amend the Companies Acts has been presented by the Earl of DUDLEY, and has been read a first time in the House of Lords. The text of the Bill has not yet been published.

EVIDENCE OF ACCUSED PERSONS.—The Law of Evidence (Criminal Cases) Bill has been read a first time in the House of Commons, the Attorney-General saying, in answer to a question by Mr. T. M. HEALY, that he would consult the Attorney-General for Ireland and the Chief Secretary as to whether any exception could be made in the case of Ireland.

UNLAWFUL POSSESSION.—The Unlawful Possession Bill, introduced by Sir BENJAMIN STONE, provides that any person who shall be brought before any justice charged with having in his possession within any city, borough, or county in England and Wales, or conveying in any manner, anything which may be reasonably suspected of being stolen or unlawfully obtained, and who shall not give an account to the satisfaction of such justice how he came by the same, shall be deemed guilty of a misdemeanour, and shall be liable to fine or imprisonment as specified in the Bill. A provision similar to this is already in operation in London, Liverpool, and other towns. The debate on the second reading has been twice adjourned.

WOMEN'S FRANCHISE.—The Bill for extending the Parliamentary franchise to women, introduced by Mr. FAITHFULL BEGG, consists of two clauses. The first gives the short title, the Parliamentary Franchise (Extension to Women) Act, 1897; and the second provides that "on and after the passing of the Act every woman who is the inhabitant occupier as owner or tenant of any dwelling-house, tenement, or building within the borough or county where such occupation exists, shall be entitled to be registered as a voter for such borough or county in which she is so qualified as aforesaid, and when registered, to vote for a member or members to serve in Parliament, provided always that such woman is not subject to any legal incapacity which would disqualify a male voter." The Bill has been read a second time in the House of Commons by 228 to 157.

REVIEWS.

RULING CASES.

RULING CASES. Arranged, Annotated, and Edited by ROBERT CAMPBELL, M.A., Barrister-at-Law, Assisted by Other Members of the Bar. WITH AMERICAN NOTES by IRVING BROWNE. VOL. IX. DEFAMATION—DRAMATIC AND MUSICAL COPYRIGHT. Stevens & Sons (Limited).

In this volume Mr. Campbell carries on his useful task of collecting from our multitudinous reports those cases which are entitled to special prominence as establishing or illustrating rules of law. The first title—"Defamation"—is divided into nine sections, and presents the leading authorities on libel and slander. In these modern days, with their deluge of printed matter, the law of libel has come to concern a large number of persons who, whether wittingly or unwittingly, write, or print, or publish, or disseminate defamatory matter. For the sake, however, of the harmless though necessary newsvendor, it is fortunate that *Emmens* v. *Pottle* (34 W. R. 116, 16 Q. B. D. 354), which Mr. Campbell reproduces, has decided that the mere disseminator of a newspaper containing a libel is not responsible if he can prove ignorance, such ignorance not being due to negligence. Other subjects included in this volume are demurrage, devastavit, dilapidations, discovery, and distress. To a large extent the law of distress depends on statute, but it has its roots in the common law. There is no right of distress, for instance, save where there is an actual demise at a fixed rent (*Dunk* v. *Hunter*, 5 B. & Ald. 322), and the right is subject to certain well-settled exemptions (*Simpson* v. *Hartopp*, Willes 512). These cases are among those selected by Mr. Campbell. Under "Descent" is given *Birtwhistle* v. *Vardill* (7 Cl. & F. 895), in which the House of Lords enforced the narrow policy of refusing to recognize legitimation by subsequent marriage, and held that in order to inherit English lands a person must be legitimate according to the law of England. Questions as to the effect of domicile have already been dealt with in an earlier volume under the head of "Conflict of Laws," but a number of cases are now introduced to illustrate the facts which are evidence of domicile. These include *Bell* v. *Kennedy* (L. R. 1 H. L. Sc. 307) and *Udny* v. *Udny* (*ibid.* 441). The first volume of the series was issued in 1894. Considering the magnitude of the task and the manner of its performance, an average of three volumes a year bears strong testimony to the industry and energy of the editor.

THE STATUTES FOR 1896.

PATERSON'S PRACTICAL STATUTES. THE PRACTICAL STATUTES OF THE SESSION 1896 (59 & 60 VICT.); WITH INTRODUCTIONS, NOTES, TABLES OF STATUTES REPEALED AND SUBJECTS ALTERED, LISTS OF LOCAL AND PERSONAL AND PRIVATE ACTS, AND A COPIOUS INDEX. Edited by JAMES SUTHERLAND COTTON, Barrister-at-Law. Horace Cox.

The Session of 1896 did not produce much serious work for the annotator of statute law. The only statutes of length were the Short Titles Act, which requires no comment, and the Friendly Societies Act, which is purely consolidating. But though the statutes in general are few and short, some of them touch upon interesting and important matters, and give scope for the summaries and notes which Mr. Cotton has introduced. Among these are the Conciliation Act, the Judicial Trustees Act, the Truck Act, and the Light Railways Act. Mr. Cotton well describes the Judicial Trustees Act as containing the outline of a scheme for creating the new office of judicial trustee, the details of which are to be filled up by rules made by the Lord Chancellor. The series of which this volume forms a part gives a very useful and convenient edition of the statutes.

PROPERTY IN LAND.

A COMPENDIUM OF THE LAW OF PROPERTY IN LAND. By WILLIAM DOUGLAS EDWARDS, LL.B., Barrister-at-Law. THIRD EDITION. Stevens & Haynes.

Mr. Edwards' treatise on the Law of Real Property is marked by excellency of arrangement and conciseness of statement. The first part, under the head of Rights of Ownership, deals with the various estates and interests, legal and equitable, which the student must first master, and which are naturally the prominent feature in all books on the subject; but Mr. Edwards then strikes out a line of his own, and gives distinctive treatment, first, to rights inferior to ownership, and afterwards to the transfer of rights of property in land and to legal capacity with reference to such rights. The head of "Rights of Property Inferior to Ownership" includes a chapter devoted to the rights of creditors; and under this the author deals with mortgages. The subject thus falls into its proper place in the system of law, and Mr. Edwards is able to treat it clearly and completely. Similar commendation can be given to the successive chapters in Part III., which explain the various forms of alienation, whether *inter vivos* or by will, and whether voluntary or involuntary. The present edition has been carefully brought up to date by the inclusion of the recent cases and statutes, and among the latter Mr. Edwards has noticed the Judicial Trustees Act, which, after the 1st of May, will have an important bearing on the appointment of new trustees. We are glad to see, by the appearance of successive editions, that the merits of the book are appreciated.

BOOKS RECEIVED.

The Bankruptcy Acts, 1883 to 1890. With Rules, Forms, Scales of Costs, Fees, and Percentages, Board of Trade and Court Orders, and the Debtors Act, 1869; Deeds of Arrangement Act, 1887, &c.; and a Commentary thereon. By his Honour Judge CHALMERS and E. HOUGH, Inspector in Bankruptcy, Board of Trade. Fourth Edition. By M. MUIR MACKENZIE, Barrister-at-Law, and E. HOUGH, Inspector in Bankruptcy, Board of Trade. Waterlow & Sons (Limited). (Price 25s.)

Year Books of the Reign of King Edward the Third. Year XVI. (First Part). Edited and Translated by LUKE OWEN PIKE, M.A., Barrister-at-Law. Published by the authority of the Lords Commissioners of her Majesty's Treasury under the direction of the Master of the Rolls. Eyre & Spottiswoode.

Seaborne's Concise Manual of the Law relating to Vendors and Purchasers of Real Property. Fourth Edition, Revised, Re-arranged, and partly Re-written. By W. ARNOLD JOLLY, M.A., Barrister-at-Law. Butterworth & Co. (Price 10s. 6d.)

New Rules of the Road at Sea: being the Regulations for Preventing Collisions at Sea, 1897, with Explanatory Notes and Observations on the Law relating thereto. By H. STUART MOORE, Barrister-at-Law. J. D. Potter, 31, Poultry, E.C. (Price 3s.)

The Law relating to Maximum Rates and Charges on Railways: being a Treatise on the Railway Rates and Charges Order Confirmation Acts, 1891 to 1896, and the Railway and Canal Traffic Act, 1894. By A. KAYE BUTTERWORTH, LL.B., Solicitor to the North-Eastern Railway Co., assisted by ARTHUR REGINALD BUTTERWORTH, Barrister-at-Law, and F. H. CRIPPS DAY, M.A., Barrister-at-Law. Butterworth & Co.

Ruling Cases. Arranged, Annotated, and Edited by ROBERT CAMPBELL, M.A., Barrister-at Law, Advocate of the Scotch Bar; assisted by other Members of the Bar; with American Notes by IRVING BROWNE, formerly Editor of the American Reports and the *Albany Law Journal*. Vol. X.: Easement—Estate. Stevens & Sons (Limited). (Price 25s. net.)

The Indian Evidence Act, with Notes. By Sir WILLIAM MARKBY, K.C.S.E., late a Judge of the High Court of Judicature at Calcutta. Henry Frowde. (Price 3s. 6d. net.)

International Journal of Ethics, January, 1897. Swan Sonnenschein & Co. (Limited).

CORRESPONDENCE.

ESTATE DUTY.

[*To the Editor of the Solicitors' Journal.*]

Sir,—Is a purchaser who purchases from the trustees of a will, selling under a trust for sale, concerned to inquire as to the payment of Estate Duty under the Finance Act, 1894? Section 9, sub-section 1, states that "the property shall not be so chargeable as against a *bonâ fide* purchaser thereof for valuable consideration without notice." The opinion of the Revenue Department and of a large number of the profession appears to be that the words quoted render it unnecessary for a purchaser to make any inquiry, assuming that the words "without notice" mean without notice of non-payment. It appears to us, however, that the proviso means without notice of chargeability, and if this is so there is no protection, as a purchaser in the case supposed must have notice of chargeability.

We shall be glad of your opinion on this point, together with authorities to which you may be able to refer us. W. & S.

17, Cairo-street, Warrington, Feb. 2.

[We are not aware of any authority in the shape of decision. Mr. Soward, however, in the 2nd edition of his "Handbook of Estate Duty" (p. 117) suggests that "without notice" in section 9 (1) means "presumably [without notice] *of the death*." But, at p. 106, he says that "where, on the death of the deceased, property becomes subject to a trust for sale, a purchaser from the trustee is not, as owner, liable for the Estate Duty in respect of the property on the deceased's death. He is, as owner, liable for unpaid Estate Duty in respect of the property on a prior death."—ED. *S.J.*]

SERVICE OF PROCESS OUT OF THE JURISDICTION.

[*To the Editor of the Solicitors' Journal.*]

Sir,—I am obliged by your printing my second letter, but, with respect, I can not help feeling that your comments in no way accurately state the position. It is perhaps impossible to make plain by letter such technical matters; but, if you permit me, I will deal with your two notes. I do not propose to again trouble you.

1. Your own position is that in Scotland provision is made for service of all writs in which Englishmen are interested on them, and I am not concerned to dispute this. My point was that, once they are served, they will, in general, find themselves in no way prejudiced in contesting the question of jurisdiction by that fact, while I thought—and I notice you do not dispute the fact—that in England, once service was *lawfully* effected on a Scotsman, jurisdiction over him followed, in most cases at all events, as a matter of course.

2. With regard to your second comment, as I understand, the rules made by the English judges fall to be submitted to Parliament, and Parliament can so deal with them as to have them disallowed. If I am right, Scotsmen will have a voice in the matter, which, I think, you will find they will use, if need be.

I am sorry you do not seem disposed to use your influence to have the whole question settled by legislation in the ordinary way.

169, West George-street, Glasgow, Feb. 1. JOHN A. SPENS.

[See observations under head of "Current Topics."—ED. *S.J.*]

ADMIRALTY JURISDICTION AND PRACTICE IN COUNTY COURTS, BY F. W. RAIKES, Q.C., AND B. D. KILBURN.

[*To the Editor of the Solicitors' Journal.*]

Sir,—With reference to the review of this work which appeared in the issue of the SOLICITORS' JOURNAL for the 23rd of January, may we point out to you that it is very misleading, as it conveys the impression that the "various stages in the life of an Admiralty action" have nowhere been consecutively dealt with, whereas on reference to pages 157 to 196 it will be seen the consecutive stages of an Admiralty action have been most fully and carefully dealt with in chronological order.

As certain matters of practice had of necessity to be fully dealt with in the notes to the sections of the two Acts of Parliament which form the text of the first portion of the work, pp. 1 to 117, such matters are not again set out in full in the treatise, but by headings and back references the practitioner is reminded of, and fully informed on, each stage of the action as it arises.

WILLIAM CLOWES & SONS (LIMITED),
per T. J. CRAFTER, Manager.

27, Fleet-street, London, Feb. 4.

[We do not think our reviewer meant to convey the impression referred to by our correspondents. The "practice in county courts, pp. 157-196" is expressly referred to in the review.—ED. *S.J.*]

NEW ORDERS, &c.

ORDER AS TO SUPREME COURT FEES, 1884, No. 145.

ORDER ABOLISHING FEES ON SUMS PAID OUT OF THE ADMIRALTY REGISTRY.

I, Hardinge Stanley, Baron Halsbury, Lord High Chancellor of Great Britain, by and with the advice and consent of the undersigned Judges of the Supreme Court and with the concurrence of the Commissioners of her Majesty's Treasury, by virtue of section twenty-six of the Supreme Court of Judicature Act, 1875, and all other powers enabling me in that behalf, do hereby order that Fee No. 145 in the Schedule to The Order as to Supreme Court Fees, 1884, appointed to be taken on every £50 or fraction of £50 paid out of the Admiralty Registry in any action shall, from the first of February instant, be abolished.

The twenty-second day of January, 1897.

(Signed) HALSBURY, C.
F. H. JEUNE, P.
J. C. LAWRANCE, J.
J. GORELL BARNES, J.

We concur,

(Signed) H. T. ANSTRUTHER,
W. H. FISHER,
Commissioners of her Majesty's Treasury.

THE STANNARIES COURT (ABOLITION) ACT, 1896.

I, Hardinge Stanley, Baron Halsbury, Lord High Chancellor of Great Britain, by virtue of the Stannaries Court (Abolition) Act, 1896, and all other powers enabling me in that behalf, do hereby order as follows:

1. The County Courts of Cornwall shall be the Courts to and in which the jurisdiction and powers of the Stannaries Court are by the said Act transferred and vested.

2. Anything required to be done by, to, or before the registrar or any clerk of the Stannaries Court shall be done by, to, or before the registrar or any clerk of any of the County Courts aforesaid.

3. All proceedings pending in the Stannaries Court at the commencement of the Act shall be transferred to the County Court held at Truro, to be there completed in the same manner as if the said Act had not passed.

4. The place of sitting for the exercise of any of the jurisdiction—
   (1) of the judge shall be at Truro, unless in any case he shall, on the ground that some other place will be more convenient for the suitors, otherwise direct;
   (2) of the registrar shall be at the court where the proceedings shall have been commenced, unless in any case the judge shall, for the convenience of parties, otherwise direct.

5. Notwithstanding anything in these Rules, the jurisdiction and powers of the Stannaries Court in regard to the winding up of companies, and to all cases where the subject-matter is not within the limits of the County Court jurisdiction, shall be exclusively exercised by the Court having bankruptcy jurisdiction to Cornwall.

6. The property, rooms, and building mentioned in section 1 (2) (*d*) of the Act shall be used and disposed of as may be agreed upon between the judge of the County Courts of Cornwall and the corporation of Truro, subject to the approval of the Lord Chancellor.

7. Arrangements for the custody of the records in the same section mentioned shall be made by the corporation of Truro, in consultation with the judge of the County Court, subject to the approval of the Lord Chancellor.

8. This Order shall come into operation on the 1st of January, 1897.

The sixteenth day of December, 1896.

HALSBURY, C.

THE GLEBE LANDS ACT, 1888.

Notice is hereby given that the Board of Agriculture propose, with the approval of the Lord Chancellor, on or after the 12th day of March, 1897, to make Rules with respect to the proceedings of the Board under the Glebe Lands Act, 1888, and the procedure to be observed by applicants and others in relation to sales under the said Act and with respect to the forms to be used for the purposes of the said Act and with respect to other matters which by the said Act are authorized or required to be prescribed or which appear to be necessary or proper for carrying the said Act into effect.

Copies of the Draft Rules may be obtained at the office of the Board of Agriculture, 3, St. James's-square, London, S.W.

T. H. ELLIOTT, Secretary to the Board of Agriculture.

23rd January, 1897.

TRANSFER OF ACTION.

ORDER OF COURT.

Monday, the 1st day of February, 1897.

I, Hardinge Stanley, Baron Halsbury, Lord High Chancellor of Great Britain, do hereby order that the action mentioned in the Schedule hereto shall be transferred to the Honourable Mr. Justice Vaughan Williams.

SCHEDULE.

Mr. Justice NORTH (1896—W—No. 3,848).

In the Matter of The West Australian (Gold District) Trading Corpn, ld
Thomas James Carter v The West Australian (Gold District) Trading Corpn, ld

HALSBURY, C.

CASES OF THE WEEK.

Court of Appeal.

MARTIN *v.* **MARTIN & CO.** No. 1. 29th Jan.

PRACTICE—CONSOLIDATION OF ACTIONS—ORDER AT INSTANCE OF DEFENDANTS—R. S. C. XLIX. 8.

This was an appeal from an order made by CAVE, J., at chambers for the consolidation of two actions brought by the same plaintiff against the same defendants. The order was made at the instance of the plaintiff. In support of the defendants' appeal it was argued that the court had no power to consolidate actions except at the instance of defendants. Reference was made to *Amos* v. *Chadwick* (4 Ch. D. 869, 9 Ch. D. 459) and *Bennett* v. *Lord Bury* (5 C. P. D. 339).

THE COURT (Lord ESHER, M.R., and LOPES and CHITTY, L.JJ.) dismissed the appeal.

Lord ESHER, M.R., said the question depended on the construction of ord. 49, r. 8, which was as follows: "Causes or matters pending in the same Division may be consolidated by order of the court or a judge in the manner in use before the commencement of the principal Act in the superior courts of common law." It was said that before that rule an order for consolidation of actions could not be made on the application of plaintiffs, but only on the application of defendants. But by the rule the only condition precedent to the making of an order was that the actions should be in the same Division. Where that was the case an order for consolidation might be made in the manner in which such orders had been made theretofore. He thought it was wise in such a matter to leave as much as possible to the discretion of the judge at chambers, subject to appeal.

LOPES, L.J., said they had only to consider the present rule, which contained nothing to limit the person on whose application an order might be made.

CHITTY, L.J., concurred.—COUNSEL, *Kisch; Ashton Cross.* SOLICITORS, *Gibson, Weldon, & Bilbrough; Goldberg, Langdon, Barrett, & Newall.*

[Reported by F. G. RUCKER, Barrister-at-Law.]

JONES *v.* **GERMAN.** C. A. No. 1. 29th Jan.

JUSTICES—JURISDICTION—SEARCH WARRANT—INFORMATION—REASONABLE SUSPICION OF FELONY.

Appeal from the judgment of the Lord Russell of Killowen, C.J., in favour of the defendant after the trial of the action with a jury, reported 45 W. R. 112; 1896, 2 Q. B. 418, 40 SOLICITORS' JOURNAL 730. The action was brought to recover damages for false imprisonment and trespass to goods. The plaintiff was employed as a butler and bailiff to one Thomas Wood, of Brasted, Kent, and the defendant was a justice of the peace for the county. Wood swore an information before the defendant that "he hath just and reasonable cause to suspect and doth suspect that William Jones, of Brasted, has in his possession certain property belonging to the said Thomas Wood, and upon his oath doth depose and say that the said William Jones has been in his employ for five years, and is now under notice to quit, and that he has requested the said William Jones to allow him to search several boxes which he, the said William Jones, has had packed ready to be taken away, but which he refuses to be looked through." The defendant granted a search warrant in the usual form, authorizing the constable to enter the premises occupied by the plaintiff and to search for the goods, and if any be found to bring the goods and the body of the plaintiff before him to be dealt with according to law. In pursuance of the warrant a search was made in the presence of the plaintiff and Wood, and Wood identified certain articles as his property, and the plaintiff was thereupon charged with stealihg them, and was taken into custody. The plaintiff was eventually committed for trial at the Quarter sessions, but it was agreed between the plaintiff and Wood that in consideration of Wood not offering any evidence against the plaintiff certain of the articles should be given up, and that the plaintiff would not take any proceedings against Wood. A verdict of not guilty was thereupon returned. The plaintiff then brought this action, alleging that the search warrant was granted illegally and without jurisdiction, because the information (1) did not charge the commission of any criminal offence; and (2) did not specify the goods for which search was desired. Lord Russell of Killowen, C.J., held that it was sufficient if the information alleged that the informant reasonably suspected the goods to have been stolen, and that this information sufficiently alleged that. He also held that the information need not specify the goods. The plaintiff appealed, relying upon the first objection above set out.

THE COURT (Lord ESHER, M.R., LOPES, and RIGBY, L.JJ.) dismissed the appeal.

Lord ESHER, M.R., said that, in his opinion, there was enough on the face of the information to shew the magistrate that he was asked to grant a search warrant under powers conferred upon him, and he accepted the responsibility of determining that question, and determined it in due form. In his opinion the magistrate had jurisdiction, and he agreed with the judgment of the Lord Chief Justice.

LOPES, L.J., concurred. The search warrant was issued under the general inherent jurisdiction of the magistrate. The authorities shewed that, if the fair intent to be collected from the information was that the informant had reasonable grounds for believing that the goods were being felonously dealt with, that was sufficient. The authority for that was *Elsee* v. *Smith* (1 Dow. & Ry. 97). A statement that the informant reasonably suspected the goods to have been stolen was sufficient. That was the fair intendment of this information. The judgment was therefore right.

RIGBY, L.J., concurred.—COUNSEL, *J. Lawson Walton*, Q.C., and *A. E. Gill; Carson*, Q.C., and *Hohler*. SOLICITORS, *C. Everett; Routh, Stacey, & Castle*, for *Knocker, Knocker, & Holcroft*, Sevenoaks.

[Reported by W. F. BARRY, Barrister-at-Law.]

Re **SIMPSON.** No. 2. 29th Jan.

SETTLED LAND—ENGLISH LAND—INFANT BENEFICIARY DOMICILED ABROAD—TRUSTEE FOR PURPOSES OF SETTLED LAND ACTS—APPOINTMENT OF TRUSTEES DOMICILED ABROAD.

Reginald Whitechurch, who died on the 29th of January, 1895, domiciled in New South Wales, was, at the time of his death, beneficially entitled in possession to one-twenty-fifth share of certain freehold and leasehold property in England, and to one-thirtieth share of certain other freehold and leasehold property also in England. By his will dated the 25th of January, 1895, he devised and bequeathed to Marie Simpson, an infant domiciled in New South Wales, all his interest in the said properties for her sole and separate use, all moneys received during her minority to be expended towards her education and maintenance, and on her attaining twenty-one, or marrying with the consent of her trustee before that age, the *corpus* to be handed to her for her separate use, and he appointed E. H. Simpson executor and trustee of his will. The will was proved by the said E. H. Simpson in Sydney, and a copy of the probate was sealed in the Probate Registry in England. An agreement was entered into by the said E. H. Simpson for the sale to the co-owners of the said properties of the said shares therein. Such shares being settled land within section 59 of the Settled Land Act, 1882, by reason of the infancy of the said Marie Simpson, it was necessary, in order to carry out the said agreement, that trustees thereof for the purposes of the Settled Land Acts should be appointed. An originating summons in the matter of the said shares and in the matter of the Settled Land Acts, 1882 to 1890, was accordingly taken out by Marie Simpson by her next friend to have the said E. H. Simpson and P. S. Selfe, of Sydney, appointed trustees under the above-mentioned settlement for the purposes of the said Acts. North, J., in chambers, dismissed the summons, stating that in his opinion the court ought not to sanction a proceeding by which the proceeds of sale of an infant's estate would pass into the hands of trustees out of the jurisdiction of the court, who might invest them in unauthorized securities. Against this decision the applicant appealed.

LINDLEY, L.J.—We think that there is jurisdiction to make the order, and the only question therefore is whether we ought to make it. No doubt the court does not in general appoint persons out of its jurisdiction to be trustees, and if in this case the infant was domiciled in England, we should not make the appointment. But she is domiciled in New South Wales, and all her friends and connections are there. Her estate consists of shares of freehold and leasehold property in England. The co-owners of the property have agreed to purchase these shares on fair terms. The persons whom it is proposed to appoint trustees, and who, if appointed, will receive the proceeds of sale, are domiciled in the same colony as the infant. In these circumstances the business-like course seems to be to make the order. It is obviously for the benefit of the infant that it should be made. The order should be that the trustees are appointed for the purposes of the settlement effected by the will of the testator.

A. L. SMITH, L.J.—I agree.

RIGBY, L.J.—I agree.—COUNSEL, *Vaughan Hawkins.* SOLICITOR, *George M. Light.*

[Reported by E. C. MACKENZIE, Barrister-at-Law.]

Re **ROUNDWOOD COLLIERY CO. (LIM.), LEE** *v.* **ROUNDWOOD COLLIERY CO.** No. 2. 11th, 12th, and 30th Jan.

MINING LEASE—POWER TO DISTRAIN ON ADJOINING COLLIERY—BILL OF SALE—BILLS OF SALE ACT, 1878 (41 & 42 VICT. c. 31), ss. 4 AND 6—COMPANY—VOLUNTARY WINDING-UP—DISTRESS BY LANDLORD OF COMPANY BEFORE COMMENCEMENT OF WINDING-UP—PRIORITY OF LANDLORD TO DEBENTURE-HOLDERS.

The above company was registered on the 19th of November, 1889, and subsequently issued debentures in the ordinary form. On the 10th of November, 1890, the company acquired a lease, which had been granted by Mr. Foljambe, of a colliery, having a shaft of its own, at Rotherham in

Yorkshire. By a lease dated the 20th of November, 1891, the Earl of Effingham demised to the company certain seams of coal adjoining those held under the first-mentioned lease at rents varying with the acreage worked. This lease contained a power, in case of non-payment of the rents, to distrain upon and sell the goods and chattels of the company "in or about any of the premises hereby demised or any adjoining or neighbouring collieries." This lease contained no demise of surface lands, and could only be worked, and had always been worked, through the mine held by the company under Mr. Foljambe. On the 24th of September, 1896, the company resolved to wind up voluntarily, and on the 1st of October, 1896, an ordinary debenture-holders' action was commenced. On the 7th of October, 1896, an order appointing a receiver was made, subject to his giving security, but was not then drawn up, and there was nothing to shew that the lessor had notice of it. On the 12th of October, 1896, Lord Effingham, in exercise of the above power, distrained for rent then owing to him upon chattels of the company on the premises comprised in the lease by Mr. Foljambe, there being practically no chattels on the premises demised by himself. On the 13th of October, 1896, the resolution to wind up was confirmed, a liquidator was appointed, and the winding-up commenced. On the 15th of October, 1896, judgment was given in the debenture-holders' action, and the receiver, having given security, was appointed and took possession of the property of the company. Shortly afterwards applications were made by the liquidator and by the plaintiff in the debenture-holders' action to stay a sale of the goods distrained. On the 28th of November, 1896, Stirling, J., made an order restraining the sale, on the ground that the above-mentioned power to distrain, as it extended to chattels not upon the demised premises, was a "bill of sale" within the Bills of Sale Act, 1878, and that the power was void because the lease had not been registered as a bill of sale under the Act. Against this decision Lord Effingham appealed. On the appeal another question was raised—viz., Whether, assuming the power of distress to be valid, it was not exercised too late to prevail against the debenture-holders of the company? The former question turned chiefly upon sections 4 and 6 of the Bills of Sale Act, 1878, the former of which provides that "bill of sale" includes "power of attorney, authorities, or licenses to take possession of personal chattels as security for any debt," while section 6 provides that "every attornment, instrument, or agreement not being a mining lease whereby a power of distress is given or agreed to be given by any person to any other person by way of security for any present, future, or contingent debt or advance, and whereby any rent is reserved or made payable as a mode of providing for the payment of interest on such debt or advance, or otherwise, for the purpose of such security only, shall be deemed to be a bill of sale within the meaning of this Act of any personal chattels which may be seized or taken under such power of distress. Provided that nothing in this section shall extend to any mortgage, or any estate, or interest in any land, tenement, or hereditament which the mortgagee, being in possession, shall have demised to the mortgagor as his tenant at a fair and reasonable rent." The authorities referred to in the arguments of counsel sufficiently appear from the judgment which follows.

LINDLEY, L.J., after mentioning the above facts so far as material to the former of the two questions raised, said: The power contained in Lord Effingham's lease in case of non-payment of rent to distrain upon and sell the goods and chattels of the company "in or about any of the premises hereby demised, or any adjoining or neighbouring collieries" has given rise to the difficulty which has arisen. The words "neighbouring colliery" are large enough to apply to collieries in the neighbourhood not worked with the seam of coal demised. I am, however, of opinion that to construe them in that sense would be unreasonable. The power of distress must, I think, be construed to apply to those neighbouring mines only which, though not actually adjoining the seam of coal demised, might be or become connected with it by underground workings. This is a matter of some importance: for if the power of distraining off the property demised extended to any goods and chattels of the lessee on any mines in the neighbourhood wholly unconnected with the property demised, the power would be very unusual, and might well be regarded as a licence to seize and sell chattels as distinguished from a power of distress for rent. If, however, the power is read as I read it, that is, as confined to the goods of the lessee on adjoining or neighbouring mines worked with the seam of coal demised, the power is one which is very common in mining leases where the minerals demised are to be worked through and with other mines worked by the same lessee. That such a power is by no means uncommon appears from the precedents given in the well-known collections of Davidson and Key & Elphinstone as well as from Bythewood's Precedents by Robbins, vol. 3, p. 598; and Bainbridge on Mines, p. 825. I do not say it is a usual clause which would be inserted if parties differed, but it is a clause very commonly inserted in such cases as I have mentioned. Passing now to the Bills of Sale Acts, and speaking of them generally, it is impossible to read the preamble of the Act of 1854, which is the first of the series, without seeing that those Acts are not Acts to amend the law of real property, or the law relating to leases. The object of the Acts is to prevent secret pledges of chattels for money lent. It was not their object to interfere with leases or powers of distress for rents, although provision is made by section 6 of the Act of 1878 for attornments and leases and power of distress created to secure the repayment of money lent on the security of chattels. I will return to this section presently. The case of *Morton* v. *Woods* (L. R. 4 Q. B. 293) went far to show that the Act of 1854 did not apply to ordinary leases. In *Daniel* v. *Stepney* (L. R. 7 Ex. 327, 9 Ib. 185) the power of distress in a mining lease was extended to chattels off the land demised. The case was decided on demurrer. The pleadings might have raised, but did not raise, the point that the power was invalid under the Act of 1854 as against the plaintiffs, who were trustees for the lessee's creditors. The probable explanation of this is that having regard to *Morton* v. *Woods* (*supra*) the point was not considered worth raising; other cases, especially *Re Willis* (L. R. 21 Q. B. 384) and *Re Standard Manufacturing Co.* (1891, 1 Ch. 627) may also be referred to as shewing that distresses for rent, not reserved to secure some other debt, are outside the Bills of Sale Acts altogether. As, however, the exact point which has to be determined has not yet been actually decided, it is necessary to examine more closely sections 4 and 6 of the Bills of Sale Act, 1878, on which the case really turns. [His lordship read the sections, and continued:] It is plain that section 6 was inserted in order to extend the operation of section 4. Section 4 says what "bill of sale" shall include. Powers of distress for rent are not mentioned. The only words used in section 4 which are material for the present purpose are "licences to take possession of personal chattels as security for any debt." Those words are the same as those used in the previous Act of 1854, s. 7. But section 6 is evidently based upon the supposition that power of distress for rent are not within section 4. Section 6 expressly deals with power of distress, and says that such power if conferred by way of security for any debt or advance are to be "deemed to be bills of sale," language which plainly does not include an ordinary lease or distress for rent which is not itself a security for some other debt. But then section 6, whilst enacting that power of distress, if conferred by way of security for a debt or advance, are to be deemed bills of sale, contains two exceptions—viz., (1) mining leases: and (2) leases at fair and reasonable rents by mortgagees in possession to their mortgagors. Why mining leases were excepted from section 6 I cannot say. Possibly it was to prevent any doubt arising as to the validity of powers of distress for payments which cannot be distrained for at common law, especially in those so-called mining leases which are mere licences to win and remove minerals. Anyhow section 6 cannot invalidate any mining lease, nor any power of distress which is commonly inserted in such a document. The case, therefore, stands thus. If the power of distress in the present case is to be regarded as a power of distress for rent, it is out of the Bills of Sale Act altogether, and is neither within section 4 nor section 6 of the Act of 1878. If, on the other hand, the power of distress in the present case is not to be regarded as a power of distress for rent, but as a power of distress for a debt, so as to fall within section 6, then, being a common form in a mining lease it falls within the exception contained in the same section. Either way, therefore, it appears to me that this power is not invalidated by the Act of 1878. If, indeed, powers of distress for rent were "licences to take possession of personal chattels as security for a debt" within the meaning of section 4, the case would be very different; for it is reasonably plain that the object and effect of section 6 are to extend and not to curtail the operation of section 4. The case of *Pulbrook* v. *Ashby* (56 L. J. Q. B. 376), on which Stirling, J., relied, appears to me quite consistent with the above view. The power of distress there was not for rent, but for the price of goods sold. Such a power clearly falls within section 4. The decision was quite right. I have no doubt that a power of distress off property demised might be so unusual and suspicious as to justify the inference that a lease containing such a power was being used as a cloak for a transaction which really fell within section 4. But no such inference is possible in the present case. For these reasons I am unable to concur in the view taken by Stirling, J., that the power of distress in this lease is invalid by reason of the Bills of Sale Act. There remains the other question, to which the learned judge did not allude—namely, the right to distrain as against the debenture-holders of the company. [His lordship stated the above facts, so far as material to this question.] The ground upon which the learned judge held the distress invalid being in my opinion erroneous, it becomes necessary to consider the respective rights of the landlord and of the debenture-holders to the goods seized. These rights depend upon the question whether the landlord distrained while the debentures were still a floating security, or whether the debentures are to be regarded as having definitely attached to the goods seized, so that, as between the landlord and the debenture-holders, those goods had become the property of the latter before the landlord seized them. It is not contended that the landlord could distrain off the property demised on goods which were not the goods of the company both at law and in equity. The debenture-holders contend that the goods seized were not the goods of the company, except subject to the equitable charge created by the debentures. As between the debenture-holders and the company this proposition is true, but it does not decide the respective rights of the lessor and the debenture-holders, which is what we have to consider. The goods seized by the lessor were seized under a power conferred either before the debentures were issued, or whilst they were clearly a floating security, and in either case that power could be exercised before the debentures ceased to be floating securities. They did not cease to be so before the distress was put in. The winding up did not commence until after that date, nor was any effectual order for a receiver made until after the same date. The order of the 7th of October was never really effective. It was never drawn up, the lessor had no notice of it, and before the receiver could take possession he had to give security. The distress, however, having been made before the commencement of the winding up of the company, and before a receiver was effectively appointed, was, in my opinion valid as against the debenture-holders. This conclusion is in accordance with the decision in *Biggerstaff* v. *Rowatt's Wharf Co.* (1896, 2 Ch. 93), and is not at all inconsistent with *Re Opera (Limited)* (1896, 3 Ch. 260), in which it was held that the sheriff could only seize the goods of a company subject to the equitable rights of the debenture-holders. The right of the sheriff to seize was not conferred by the debtor either before the debentures were issued or afterwards with the implied authority of their holders. For these reasons I am of opinion

that the appeal should be allowed, and the order appealed from reversed, with costs both here and below. If the goods seized have been sold by the receiver, he must pay over the proceeds of sale to the lessor, or so much of them as may be necessary to cover the rent distrained for and the costs of the distress.

A. L. SMITH, L.J., and RIGBY, L.J., gave judgment to the same effect.—COUNSEL, *Hastings*, Q.C., and *Upjohn*; *Buckley*, Q.C., *Eustace Smith*, and *Younger*. SOLICITORS, *Bell, Broderick, & Gray*, for *Parker, Rhodes, & Co.*, Rotherham; *J. & R. Gole*.

[Reported by R. C. MACKENZIE, Barrister-at-Law.]

High Court—Chancery Division.

BADISCHE ANILIN AND SODA FABRIK *v.* HENRY JOHNSON & CO. AND THE BASLE CHEMICAL WORKS, BINDSCHEDLER. North, J. 26th and 27th Jan.

PATENT—INFRINGEMENT—IMPORTATION FROM ABROAD.

Action. The question was whether a foreign company had infringed the plaintiffs' English patent by selling to a purchaser in England under the circumstances set out below. The plaintiffs are a foreign company, the owners of a patent in England. The defendants Henry Johnson & Co. are dyesalters carrying on business in the city of London. The Basle Chemical Works, Bindschedler, carry on business in Switzerland, and have no place of business or residence in England. The defendants had ordered from Bindschedler certain dyes which for the purpose of this action it was admitted were an infringement of the plaintiffs' patent. On receipt of the order, the defendant Bindschedler acknowledged to Johnson & Co. the receipt of the order and sent the goods to Niebergall & Goth, forwarding agents in Basle, who sent the goods by post to Johnson & Co. At the same time Niebergall & Goth informed Johnson & Co. by post-card that they had done so. Besides the postage Niebergall & Goth charged Johnson & Co. a commission for handling the goods. The postage and commission were collected from the consignee and when collected were reimbursed by the post-office to Niebergall & Goth. Niebergall & Goth received no instructions from Johnston & Co. as to the forwarding of the goods, but the packet had on it "Zur Verfugung," meaning at the "disposal of" Johnson & Co. It was a standing order at Bindschedler's works to forward the goods to a forwarding agent on the Continent, not in England, if an order came from England for goods covered by an English patent. Henry Johnson & Co. had undertaken not further to infringe the plaintiffs' patent, and had paid the plaintiffs' costs. The action now came on as against Bindschedler. The Court of Appeal had given leave to issue a concurrent writ, and to serve notice of it on Bindschedler out of the jurisdiction (see 44 W. R. 308). For the defendants it was contended that Bindschedler had not imported or brought into England the dyes so as to infringe the plaintiff's patent.

NORTH, J., held that a person who sent by post to be delivered in this country articles which could not lawfully be made or used in this country except under a patent by so doing made himself a party to the infringement of the patent; and held on the facts that what Bindschedler had done brought him within this doctrine, and granted an injunction.—COUNSEL, *Moulton*, Q.C., *W. N. Lawson*, and *J. C. Graham*; *Bigham*, Q.C., and *Upjohn*. SOLICITORS, *J. H. & J. Y. Johnson*; *Ward, Perks, & McKay*.

[Reported by R. SILLEM, Barrister-at-Law.]

FLETCHER *v.* NOKES. North, J. 28th Jan.

LANDLORD AND TENANT—COVENANT TO REPAIR—CONVEYANCING ACT, 1881, s. 14 (1)—SUFFICIENCY OF NOTICE.

Action. The plaintiff and defendant were lessor and lessee. The plaintiff alleged that the defendant had broken the covenant to repair, which was to keep the premises in good condition and complete tenantable repair. The plaintiff had served on the defendant, in pursuance of section 14 (1) of the Conveyancing Act, 1881, a notice stating that the defendant had broken the covenants for repairing the inside and outside of the premises, and requiring the defendant to repair the said houses in accordance with the covenants forthwith, and to pay forthwith £20 as compensation. The notice contained no particulars of the dilapidations, and followed the form given in Woodfall's Landlord and Tenant, 991, 15th ed. (see also notes to section 14 (1) in Wolstenholme Conveyancing and Settled Land Acts, p. 52, 7th ed., where it is stated that the notice should merely point out generally what is the breach). The plaintiff brought this action to enforce his right of re-entry. The defendant took the objection that the notice was not sufficient as it did not enable the defendant to judge in what way he had broken the covenant.

NORTH, J., held that the notice was insufficient. He did not mean to say that it is necessary to go through each room of a house and point out in the notice what each requires, but the notice should be such as to enable the tenant to understand what he was required to do.—COUNSEL, *Mulligan*; *E. Clayton*. SOLICITORS, *E. J. Moran*; *Stanley Evans & Co.*

[Reported by R. SILLEM, Barrister-at-Law.]

***Re* WESTERN COUNTIES STEAM BAKERIES AND MILLING CO. (LIM).** Stirling, J. 12th and 27th Jan.

COMPANY—WINDING-UP—DE FACTO AUDITORS—OFFICER OF THE COMPANY—COMPANIES (WINDING-UP) ACT, 1890, s. 10.

Summons. This case raised the question whether a person who, though not formally elected auditor of a company, yet *de facto* discharges the duties of that office, is liable to be proceeded against as an officer of the company under section 10 of the Companies (Winding-up) Act, 1890. The applicants, Messrs. Parsons & Robjent, carried on business as accountants at Newport. In 1889 the chairman of the above-named company asked them to prepare a balance-sheet for the year 1888. This was done and sent by the firm to the chairman with the following certificate annexed: "We have carefully examined the accounts of the Western Counties Steam Bakeries and Milling Co. (Limited) and find the same to be in accord with the above balance-sheet, which shews the correct financial position of the company. Parsons & Robjent." This balance-sheet with the certificate annexed was circulated among the shareholders of the company and a dividend on the basis of it was declared at a general meeting held in February, 1889. Messrs. Parsons & Robjent were never formally elected auditors in accordance with the provisions of the company's articles of association, which were substantially the same as those given in Schedule I. Table A, to the Companies Act, 1862, but in the opinion of the court they knew that their balance-sheet and certificate would be used at the general meeting. The applicants had difficulty in obtaining payment of their fees, but they were paid in September, 1889. Towards the end of this year the chairman again applied to them, but this time to audit the accounts of the company. A balance-sheet with a certificate in the same terms as before was prepared and circulated among the shareholders and a dividend was declared on the faith of this balance-sheet and certificate. A misfeasance summons was taken out against the applicants in respect of this dividend, and they then took out the present summons asking for a stay of all further proceedings under the misfeasance summons on the ground that they were not officers of the company.

STIRLING, J.—The question is one of procedure. It is not disputed that an action might be brought against the applicants for misfeasance, but the general question is one of importance, especially to the applicants, as they may have a defence to an action for misfeasance under the Statute of Limitations. The question whether auditors are officers of a company has been dealt with by the Court of Appeal in *Re London and General Bank* (44 W. R. 80; 1895, 2 Ch. 166) and *Re Kingston Cotton Mill Co.* (44 W. R. 210; 1896, 1 Ch. 6), and I am bound, not merely by the decisions, but by the principles laid down. If the applicants, therefore, had been duly elected auditors of the company, this case could not be distinguished from these two decisions. They were not so elected, and the question is whether that circumstance entitles them to say they are not officers of the company. In *Coventry and Dixon's case* (28 W. R. 779, 14 Ch. D. 660) Jessel, M.R., held that *de facto* directors were subject to the provisions of section 165 of the Companies Act, 1862, of which section 10 of the Act of 1890 is an extension. That decision was reversed on appeal, but the judgments of the Court of Appeal shew that they agreed with the Master of the Rolls as to the liability of *de facto* directors. I think the same principle applies to the case of auditors. Moreover, I am of opinion that persons who have *de facto* acted as officers of a company ought not to escape from the jurisdiction created by such enactments as section 165 of the Act of 1862 and section 10 of the Act of 1890 by setting up defects in their title to hold such positions. The only question, then, that remains is whether the applicants have *de facto* filled the office of auditors. [His lordship proceeded to state the reasons for his opinion that the applicants were *de facto* auditors of the company, and concluded:] On the assumption, therefore, which I am bound to make, that the cases of *Re London General Bank* and *Re Kingston Cotton Mill Co.* were well decided, I think that the applicants were properly made respondents to the misfeasance summons, and that the present application ought to be refused.—COUNSEL, *Graham Hastings*, Q.C., and *Frank Evans*; *E. Ward*. SOLICITORS, *Woodcock, Ryland, & Co.*, for *Vaughan & Hornby*, Newport; *Talbot & Tasker*, for *Dixon & Dixon*, Bristol.

[Reported by J. I. STIRLING, Barrister-at-Law.]

***Re* FOSTER, THOMAS *v.* FOSTER.** Kekewich, J. 3rd Feb.

ACCOUNT STAMP DUTY—VOLUNTARY DISPOSITION—IMMEDIATE GIFT—DEATH OF DONOR WITHIN TWELVE MONTHS—DUTY PAYABLE BY DONEE—CUSTOMS AND INLAND REVENUE ACT, 1881 (44 & 45 VICT. c. 12), ss. 38 AND 39—CUSTOMS AND INLAND REVENUE ACT, 1889 (52 & 53 VICT. c. 7), s. 11.

Adjourned summons. The question which arose for determination upon this summons was whether account stamp duty was payable in respect of a certain sum of £1,700 given by the testatrix, Mary Foster, to the defendant, Arthur Foster, within twelve calendar months previous to her death on the 14th of November, 1892, by the said defendant or out of the estate of the testatrix. Sub-section 2 of section 38 of the Customs and Inland Revenue Act, 1881, provides that the personal or movable property to be included in an account shall be property of the following descriptions—viz., (*a*) "Any property taken as a *donatio mortis causâ* made by any person dying on or after the 1st of June, 1881, or taken under a voluntary disposition made by any person so dying, purporting to operate as an immediate gift *inter vivos* whether by way of transfer, delivery, declaration of trust, or otherwise, which shall not have been *bonâ fide* made three months before the death of the deceased," and section 39 of the same Act enacts as follows: "Every person who as beneficiary, trustee, or otherwise acquires possession, or assumes the management of any personal or movable property of a description to be included in an account according to the preceding section shall upon retaining the same for his own use, or distributing or disposing thereof, and in any case within six calendar months after the death of the deceased deliver to the Commissioners of Inland Revenue a full and true account, verified by oath, of such property as required by this Act." By section 11 of the Customs and Inland Revenue Act, 1889, the period of three months specified in section 38 of the Act of 1881 was extended to twelve months. Counsel

for the plaintiff, who was interested in the residuary estate, argued that under section 39 of the Act of 1881 the donee must bring in his account "duly stamped," and was therefore liable to pay the stamp duty, and that there was no action available to him by which he could recover such duty from the estate. It was contended on behalf of Arthur Foster that the provisions contained in section 39 of the Act of 1881 were merely for the protection of the Crown, and did not throw the liability on the donee, but that the testatrix's estate was liable for the duty.

KEKEWICH, J.—Before the Act of 1881 gifts such as these did not bear duty, but now by section 38 of that Act they are made liable to duty. If the matter rested there the duty would be borne by the testatrix's estate. Section 39, however, says that every donee of such gifts must render an account, and this provision is no doubt made for the protection of the Crown. The section then goes on to say that the account is to be brought in by the donee "duly stamped," and this seems to necessitate payment of the stamp duty by the donee. Now, as regards enforcing payment of the stamp duty, one of two things must happen. Either the Crown has a right to recover this duty against the testatrix's estate or against the donee. If the estate pays the duty, what right of action would the estate have against the donee? and, if the donee pays the duty, what right has he against the estate? None whatever in either case. As regards the liability under the account, however, I think the donee ought to pay the duty.—COUNSEL, *G. Henderson; Warrington*, Q.C., and *Beaumont*. SOLICITORS, *Hunters & Haynes; Fladgates*.

[Reported by R. J. A. MORRISON, Barrister-at-Law.]

GEILIGER *v.* GIBBS. Kekewich, J. 2nd Feb.

PRACTICE—INFANT PLAINTIFF—ADDING PLAINTIFF WITHOUT AUTHORITY—COSTS—APPLICATION BY DEFENDANTS—LIABILITY OF PLAINTIFF'S SOLICITORS.

On the 10th of December, 1895, Walter Geiliger and Bertie Hallett commenced an action against F. W. Gibbs and W. Wright for the specific performance of an agreement for the sale of certain patents and for other relief in respect thereof. At this time Walter Geiliger was an infant, he did not attain his majority until the 2nd of July, 1896. Of this fact his solicitors, Messrs. Williams & Neville, were unaware. It appeared that they took their instructions from Hallett and had no authority from Geiliger, who first knew of the issue of the writ, and that he was a plaintiff, on the 13th of December, 1895, but who then took no steps to have his name removed. On the 13th of July, however, an order was made on summons, dated the 7th of July, taken out by Geiliger, striking out his name as plaintiff, ordering Hallett to pay the defendant's costs of the summons in any event, and, by consent, also ordering Hallett to pay Geiliger's costs of the summons. On the same day, the 13th of July, the defendants took out this summons, asking that all their costs occasioned by the plaintiff Geiliger being made a party to the action, and their costs of this summons should be taxed and paid by the plaintiffs' solicitors, Messrs. Williams & Neville.

KEKEWICH, J.—The utmost that can be said against Messrs. Williams & Neville is that they trusted to one client too much, and did not take the extreme care they should have taken with respect to their joining Geiliger as plaintiff. There is nothing against them professionally. But they clearly acted without authority in joining Geiliger as plaintiff. Are they, therefore, liable to the defendants in costs? It is said on their behalf that they had authority, for that Geiliger knew of the proceedings, and knew he was plaintiff, and took no steps to remove his name, and so ratified what was done, and reliance is placed on a *dictum* of Lord Blackburn in *Reynolds* v. *Howell* (L. R. 8 Q. B. 398), where he says: "I may add that, in my opinion, if a plaintiff after action brought in his name by an attorney without authority, hears of it, and does not repudiate it, he will be supposed to have ratified the attorney's act." But the answer to that argument is that all this time Geiliger was an infant. The only person who could give authority, or ratify what had been done, would be the next friend of the infant. Then comes the main question, Ought Geiliger's solicitors, Messrs. Williams & Neville, to be ordered to pay the defendants' costs? If Geiliger were in any way liable for them, he would have a remedy over against his solicitors. As to what may be the defendants' rights against the solicitors, that depends on the principle laid down in the case of *Fricker* v. *Van Grutten* (1896, 2 Ch. 649), where the court decided that a co-plaintiff added without his consent was not liable to the defendant in costs, and the solicitor who wrongly added him was liable both for the co-plaintiff's costs and the defendant's costs. There, as Rigby, L.J., pointed out, the old practice, that the costs must be paid by the plaintiff, with his remedy over against the solicitor who wrongly placed him on the record, was altered in *Reynolds* v. *Howell*, and since that time in *Muse* v. *Durnford* (13 Ch. D. 764) and *Newbiggin-by-the-Sea Co.* v. *Armstrong* (13 Ch. D. 310), and now it is not the plaintiff who must be ordered to pay, but the solicitor. In *Fricker* v. *Van Grutten*, however, it was the person added as plaintiff who asked for costs. Here it is the defendants who ask. Does that make any difference? I think not. I think it is within the principle, for if we stop short and say that the defendant is not entitled to ask for them, and that it must be at the instance of the plaintiff, it would be adopting the principle, and yet not giving it full effect. Messrs. Williams & Neville must, therefore, pay the defendants' costs of the action, so far as they are attributable to Geiliger having been made a party, and also the costs of this application to be taxed.—COUNSEL, *Warrington*, Q.C., and *Cave; Renshaw*, Q.C., and *Eldon Banks*. SOLICITORS, *Hulberts, Hussey, & Metcalfe*, for *Carr & Wilson*, Birmingham; *Williams & Neville*.

[Reported by C. C. HENSLEY, Barrister-at-Law.]

High Court—Queen's Bench Division.

Re **SQUIER, CREASY, & CO.** Div. Court. 29th Jan.

BILL OF SALE—PLANT SUBSTITUTED FOR PLANT DESCRIBED IN THE BILL—HORSES—BILLS OF SALE ACT, 1882 (45 & 46 VICT. C. 43), S. 6.

Appeal of the claimants in an interpleader issue from the decision of the judge of the Westminster County Court. The facts were shortly as follow: In June, 1896, Rowe, a cab proprietor, granted to the claimants a bill of sale comprising horses and other property at the premises then occupied by him, such horses being specifically described in the schedule to the bill. Rowe afterwards removed to other premises without notice to the claimants. The claimants visited the new premises and found that Rowe had sold two of the horses comprised in the bill, and Rowe then stated that he had replaced them by two better ones, which he pointed out. These latter two horses were afterwards sold by Rowe to a purchaser who had no notice of the bill of sale, and they formed the subject of the present claim. It was contended on behalf of the claimants that the new horses were substituted plant within the meaning of section 6 (2) of the Bills of Sale Act, 1882, and were subject to the bill of sale; for the purchaser it was said that horses cannot be plant, and further that in order to bring any plant within the section referred to it must be used in or brought upon the same land or place as that upon which the plant originally comprised and described in the bill of sale was when the bill was granted, which admittedly was not so in the present case. Section 6 of the Bills of Sale Act, 1882, provides as follows: "Nothing contained in the foregoing sections of this Act shall render a bill of sale void in respect of . . . (2) any fixtures separately assigned or charged, and any plant or trade machinery where such fixtures, plant, or trade machinery are used in, attached to, or brought upon, any land, farm, factory, workshop shop, house, warehouse, or other place in substitution for any of the like fixtures, plant, or trade machinery specifically described in the schedule to such bill of sale." *Yarmouth* v. *France* (36 W. R. 281, 19 Q. B. D. 647) was relied upon by the claimants as shewing that horses were "plant" of the business of a cab proprietor.

THE COURT (WRIGHT and BRUCE, JJ.) dismissed the appeal.

WRIGHT, J., said that, without in any way criticising the decision in *Yarmouth* v. *France*, he was of opinion that that case was not in point in considering the interpretation to be put upon section 6 of the Bills of Sale Act, 1882. He thought that section 6 was intended to deal with things having a peculiar relation to a particular piece of land; to bring a thing within that section there must be a substitution of one thing for another in connection with the same place. Looking at the first sub-section, which related to growing crops, it was clear that the crops to be substituted must be growing on the same piece of land as that on which the crops originally assigned were growing; and in the second sub-section the word "plant" was coupled with the words "fixtures" and "trade machinery," and the words "used in" suggested that the substitution must be in connection with a particular place, and the same might be said of the words "attached to" and "brought upon"; what was meant was a local substitution, and that was wanting in the present case.

BRUCE, J., said that in the Employers' Liability Act, 1880, under which *Yarmouth* v. *France* was decided, the words were "plant connected with or used in the business of the employer"; in the Bills of Sale Act there were no such words defining what was meant by "plant." It was used in connection with the words "trade machinery," which words were defined by the Bills of Sale Act, 1878, to mean "the machinery used in or attached to any factory or workshop." He therefore thought it not unreasonable to hold that "plant" had a somewhat similar meaning. The words in section 6 of the Act of 1882 were "used in, attached to, or brought upon any land, &c., or other place in substitution," &c., and those words seemed to denote a local substitution; one thing must be substituted for another so as to be used in the place where the former thing was used. Appeal dismissed.—COUNSEL, *Lynden Bell; Clavell Salter*. SOLICITORS, *Roland H. Ward; Alfred Slater*.

[Reported by T. R. C. DILL, Barrister-at-Law.]

THE GUARDIANS OF THE POOR OF THE ST. OLAVE'S UNION (Appellants) *v.* **THE GUARDIANS OF THE POOR OF THE CANTERBURY UNION** (Respondents). Div. Court. 29th Jan.

POOR LAW—SETTLEMENT—IRREMOVABILITY—RESIDENCE IN HOSPITAL—POOR REMOVAL ACT, 1846 (9 & 10 VICT. C. 66), S. 1—DIVIDED PARISHES AND POOR LAW AMENDMENT ACT, 1876 (39 & 40 VICT. C. 61) S. 34.

Case stated by the Recorder of Canterbury. On the 1st of April, 1896, Edward James Farr, aged nine years, became chargeable to the respondent union. An order was made by justices of the City of Canterbury adjudging him to be settled in the parish of Rotherhithe in the appellant union, and ordering him to be removed to that union. The facts were as follows: In the year 1889, after the death of his mother, the pauper then being about two years old, went to live away from his father with relations in a parish in the respondent union, and continued to do so until he was sent to the respondents' workhouse. During this time Arthur Farr, the father of the pauper, never contributed to the support of the pauper, but he did not intend that the pauper's absence from him should be permanent, nor did he relinquish his right to the custody and control of the pauper. On the 23rd of July Arthur Farr went to live in Rotherhithe, in the appellant union, and continued to have his home and residence there until his death. From the 1st of May to the 29th of July, 1895, Arthur Farr was absent from his home, being admitted on the former date into a hospital outside the appellant union, and remaining in the hospital and in a convalescent home connected with it until the latter date, when he

returned home. His second wife remained in the home at Rotherhithe during the absence of her husband. Arthur Farr lived at his home in Rotherhithe from the 29th of July, 1895, until his death on the 15th of April, 1896. It was contended on behalf of the appellants that the pauper had acquired a *status* of irremovability in his own right in the respondent union by reason of his bodily residence there from 1889 to the the 1st of April, 1896; and secondly, that even if he took his father's settlement the father had not acquired a settlement in the appellant union by reason of his absence in hospital in May, June, and July, 1895. The respondents contended that the pauper took his father's settlement in the appellant union. The recorder, on appeal from the justices, decided both points against the appellants. On appeal from the recorder, *Dorchester Union* v. *Weymouth Union* (16 Q. B. D. 31), *Highworth and Swindon Union* v. *Westbury-on-Severn Union* (14 App. Cas. 465), and *West Ham Union* v. *St. Matthew, Bethnal Green* (1894, App. Cas. 230) were referred to.

THE COURT (WRIGHT and BRUCE, JJ.) allowed the appeal.

WRIGHT, J.—I think that the appellants are right on the question of the settlement of the father. This question really turns upon 9 & 10 Vict. c. 66, s. 1. It is conceded that the father resided a sufficient time in the appellant union to give him a *status* of irremovability and a settlement, unless the period of his residence in the hospital and the convalescent home ought to be struck out from the computation. That depends on whether he was a patient in a hospital within the meaning of the Act to which I have referred. I say it depends upon that, because we are bound by the *Dorchester case* to hold that in order that a settlement by residence may be acquired under section 34 of the Divided Parishes Act, 1876, there must have been a residence for three consecutive years, under such conditions in each year as would have created a *status* of irremovability. Now the 9 & 10 Vict. c. 66, s. 1, enacts that the time during which a person shall be a prisoner in a prison, or serving as a soldier, &c., or confined in a lunatic asylum, "or as a patient in a hospital, or during which any such person shall receive relief from any parish," &c., shall be excluded in the computation of the time in which irremovability is acquired. The section is very clumsily expressed: grammatically it must be read "*confined* as a patient in a hospital," but the whole clause is so badly drawn that I not think that we are obliged to say that that is its meaning, unless that gives a reasonable construction. I do not think that such a construction is reasonable. It appears to me that the whole policy of this provision is that from the period which gives a *status* of irremovability are to be excluded all periods during which the person has not been maintaining himself. Taking the words to mean, as I think they do, that the period during which the person is a patient in a hospital is to be excluded, it is clear that the requirements of the *Dorchester case* were not fulfilled by the father of this pauper: his conditions of residence were not such during each year of residence as to create a *status* of irremovability from the appellant union. It is unnecessary to decide the other point which was argued, but it is difficult to see how this child, who never had a residence of his own in the respondent union, can be regarded as having acquired a *status* of irremovability in that union during his father's lifetime.

BRUCE, J.—I am of the same opinion. I find it almost impossible to give a grammatical meaning to the words of section 1 of the 9 & 10 Vict. c. 66: the only meaning I can give it is that the period of residence in a hospital as a patient is to be excluded from the computation of time. Appeal allowed.—COUNSEL, *Macmorran*, Q.C., and *Harper*; *Hohler* and *Joseph*. SOLICITORS, *Arkcoll, Cockell, & Chadwick*; *Speechly, Mumford, Landon, & Rodgers*, for *John Plummer*, Canterbury.

[Reported by T. R. C. DILL, Barrister-at-Law.]

LAW SOCIETIES.

THE INCORPORATED LAW SOCIETY.

SPECIAL GENERAL MEETING.

A special general meeting of the Incorporated LAW Society was held at the Society's Hall, Chancery-lane, on Friday, the 29th ult., the President, Mr. JOSEPH ADDISON, taking the chair.

PRESIDENT'S REMARKS.

Prior to the business upon the agenda

The PRESIDENT said: There are one or two matters upon which, I have no doubt, the meeting would like to hear a few words from myself. The first is with reference to the celebration of

HER MAJESTY'S JUBILEE.

I should mention that the Council has recently appointed a committee to consider in what way it would be most fitting for the society to take part in that celebration, and as soon as the committee have formulated a scheme it will be communicated to the members. The next matter to which I should like to refer, and only for one moment, is in connection with what has been mentioned here already, the communications which last year we had with the

COUNCIL OF LEGAL EDUCATION

in regard to making the law classes and lectures of that body more available to our own students. I had personally several communications with the Council of Legal Education throughout the Long Vacation, all of which were of the most friendly and favourable character; and since the Long Vacation I have had four communications with Lord Macnaghten as representative of that body, and the proposals that we put forward were entertained in substance. They have been submitted to the four Inns of Court, by whom the Council of Legal Education is supported, and we hope very soon to receive confirmation through the Council of Legal Education of the scheme which we suggested. And if in the result we can arrange that the lectures and classes instituted by the Council of Legal Education can be made of real practical value in connection with what we do here we shall be only too glad. Well, gentlemen, there is only one other subject, which I intend to mention very shortly. You have all noticed in her Majesty's Speech a reference made to the subject of

LAND TRANSFER.

We are not aware whether any Bill has yet been prepared, nor exactly on what lines a Bill will be prepared for giving effect to the suggestion. The Bill which was very carefully framed some time since for this society by Mr. Wolstenholme was recently slightly amended in some by no means important particulars, and it has been again forwarded to the Lord Chancellor. That Bill is in the Chancellor's hands, and he has written to us stating that its provisions will receive his most careful consideration. I may further mention that this society is perfectly prepared to give immediate and energetic consideration to any scheme the moment they are able to ascertain what it is, and that the organization which was so admirably developed by our friends Mr. Benjamin Lake, Mr. Hunter, and Mr. Lawrence for communicating with and ascertaining the views of the profession through the provincial law societies is still perfectly available, and can be utilized without any delay. No doubt, too, you have all noticed the fact that Mr. Brickdale has been employed and has made a very long report on land transfer in Germany. Now, I myself imagine it will be found that the conditions affecting land transfer in Germany and the positions of the official and professional classes with reference to it are wholly different to the circumstances of this country. Indeed, we know that the remuneration both of the official and professional classes in Germany is of such an absolutely unsatisfactory character that they are unable properly to bring up their families, and that is the subject of very considerable discussion and question there at the present time. But I think that, although one would give every credit to Mr. Brickdale for having endeavoured to find out the facts, and to apply them accurately, I for one, having gone through his report, cannot possibly agree with the facts as stated by him, nor with the conclusions which he has drawn from those facts. We are now endeavouring to obtain full information from authentic sources upon these points, but assuming that Mr. Brickdale's report were correct, and assuming that these proceedings of land transfer in Germany are the practice, the suggestion which was put forward very happily in the SOLICITORS' JOURNAL is one which naturally occurs to us. Our Land Registry has now been established for five and thirty years, and it has been claimed for it that in every way practically there has been a satisfactory system, and one in regard to which the cheapness and celerity and other benefits are absolutely incomparable. Well, I am not sure it tells altogether in favour of land registry in this country that for five and thirty years our organization, as a voluntary system, has absolutely failed to be either cheap or quite satisfactory to those who have had business with it, and if Mr. Brickdale draws deductions that if that system be here made compulsory it therefore necessarily would be the delightful scheme it is in Germany, that is a conclusion we shall be slow to follow. At any rate, the matter will receive the very closest scrutiny and consideration. Mr. Ford has a notice of motion on the paper, and I for one, sitting in this chair, consider it out of place that I should by any remarks at all anticipate what my friend Mr. Ford has to say, certainly I should not think of doing so without his wish.

TEACHING UNIVERSITY FOR LONDON.

MR. CHAS. FORD (London) moved in accordance with notice: "That it be an instruction to the Council to include in its next annual report to the members of the society a full statement of the proposal to create a London University, so far as such proposal is likely to advance legal education, with special reference to the solicitor's branch of the profession." He said he much appreciated the action of the President in not attempting to influence the meeting by any remarks on the subject. This had not been always the case in the past, but be sincerely hoped it would be in the future. When the notice appeared in the legal papers that the meeting would be held he had some four or five matters he was desirous of bringing forward, but he had been told on former occasions that he took up too much of the time of the meetings, and he had therefore abstained from giving notice of more than one. He need hardly say he was somewhat surprised to find that such was the disposition of the general body of the members towards the governing body, that he was the only individual who had taken the trouble to respond to the invitation of the Council to introduce resolutions. The subject was one, he thought the meeting would allow, of great consequence and importance, and he should shew he thought that under ordinary circumstances the members of the society could not be expected more than a brief reference to it in the next annual report of the Council. They were aware, he had no doubt, that before many weeks or at the most many months, there would be a definite and settled scheme for the creation of a teaching university in London. At the moment, he believed, there were two schemes, and in either there was a distinct reservation of a seat for some member of the society upon the governing body of that institution. He was naturally somewhat anxious with regard to the matter, because there was no time to be lost. He rather fancied, not only from past reports of the Council, but perhaps a little also from the observations of the President, that there was now a disposition on the part of the Council or some members of the Council to throw themselves rather into the arms of the Inns of Court and the Council of Legal Education than into the arms of this new body about to be created. Speaking for himself he sincerely hoped that would not be the case. It would be a mistake which they would very soon after deeply regret. A large proportion of the President's remarks had been addressed to the question of legal educa-

tion, and members of the Council would recollect that he (Mr. Ford) had often joined issue in regard to what had been done in the matter of legal education by the Council of the society. He had represented that that it was a miserable and poor apology for legal education. It was so unsatisfactory that the provinces had been driven to make arrangements themselves in this direction, notably Liverpool, Manchester, and Birmingham. Mr. Lake had given evidence before a Royal Commission on the subject of a university for London, to which he (Mr. Ford) would refer later. He was anxious to speak of some remarks in recent reports and also to point out occasions where no reference whatever to this subject had been made. But he was glad that the President had not allowed himself to make any observations, because in the address he had delivered at the provincial meeting at Birmingham he referred to this important question, although in the annual report which only preceded the address by a few months not a solitary word was said. Referring to the report of the commission with regard to the University of London and the minutes of evidence in 1889, he said Mr. Lake had taken a decided view. It was clear that he was utterly opposed to the idea of the society having anything to do with a teaching university for London. That might be the view of other members of the Council and perhaps of members of the society, but there were certainly considerations which must be operative on the minds of the Council which would not operate so largely on those outside, and those were connected with the financial aspects of the matter. If the society were going to co-operate heartily with the learned professions in establishing a teaching university in London they must make some contributions towards the expenses, and he was glad to notice in one of the annual reports a statement that the commissioners had gathered that there would be a somewhat handsome contribution from the society. The commissioners said in their report that the society would be disposed to provide a substantial contribution to a system of instruction, and therefore proposed that the society should be represented on the governing body of the university. Unfortunately the next page of the report stated that the Council adhered emphatically to the views expressed in the evidence given in 1892 before the commission by Mr. Pennington to the effect that no mere theoretical training in the law would suffice for the education of a solicitor, and that the society would not be prepared to part with their present control over the education of articled clerks in favour of that given by a teaching university. This was a most unfortunate climb-down, a most unfortunate state of things, because it seemed that there was a majority of the members of the Council who were opposed to assisting in this most excellent proposal. He was very sorry that in most of the annual reports nothing was said about legal education, nothing certainly was said upon the question of the proposed teaching university. But in the annual report of 1896 there was a very short paragraph under the heading of "legal education," rather a misnomer, in which they were told that the present system of instruction by tutors, and in which the society made very great use of the Postmaster-General, was making progress, and that the results attained at recent examinations by candidates who had availed themselves of it had been very satisfying, "but the system has not been largely adopted, although the number of students subscribing shews a considerable increase." That was the latest the members were told upon this important subject. What the President had said to-day pointed to the notion that he was not at all satisfied. It was better than nothing to learn that the Council were in correspondence with the Inns of Court with the view of its participating in the system of education provided in connection with these Inns for the benefit of articled clerks. But in the annual report for 1895 there was a reference to the subject which it was only right should be mentioned. It was most discouraging upon this question of establishing a teaching university for London. In the report of the Royal Commission, before which Mr. Lake gave evidence, he shewed, from the table set out in the evidence, that there was a considerable increase in the solicitor branch of the profession of men who had taken university degrees. Mr. Lake also told the commissioners that the question of legal education was not neglected, for he said £150 was given to Liverpool, something to Birmingham, a small sum to Newcastle, something to Manchester, and there it ended, so far as the society's endeavours to promote legal education in the provinces were concerned. But Mr. Lake said the Council were prepared to extend the system of law classes and lectures whenever there was a sufficient demand. That statement was made in 1889, and from that day no other contribution had been made to any other city or town for that purpose. Therefore, that was a statement by Mr. Lake which, so far as experience and facts went, did not appear to be borne out. Referring to his (Mr. Ford's) evidence, the effect was that he was desirous to take away from the Council and the society altogether the question of legal education so far as articled clerks were concerned.

Mr. GRINHAM KEEN (London): Oh, oh!

Mr. FORD said he knew that was a suggestion which must have a paralyzing effect upon the mind, at all events, of one member of the Council, who was shrewd enough to see that the effect would be that the financial position of the society would at once be in a very sad state.

Mr. KEEN: Nothing to do with it.

Mr. FORD said he bowed with great respect to Mr. Keen, who said one thing whilst he (Mr. Ford) said another. Mr. Keen must be right and he wrong. If there were taken away, as he should like, all control from the Council with regard to legal education, it followed that so much must be taken away of the revenue which was derived from law students. He knew that the members of the Council took a deep interest in the question, and he was convinced that no one took a deeper interest in it than the President, but he could not believe that every member of the Council was equally in earnest upon the question. He believed there were members of the Council—he hated personalities, and should mention no names—that there were members of the Council who were much more keen on the prosperity of the club than upon any such question, although of much more vital importance—the question of legal education.

Mr. J. T. WOOLBERT (London): It has nothing to do with it.

Mr. FORD said that that came of members attending these meetings perhaps once in the course of their lives, and being therefore not so well informed as those who came regularly. He did appeal to the Council that they would promise, whatever the views of the majority of their body might be, that when they presented their next annual report they would tell the members all they could upon this very important question. Of course they could not object if the Council also said they were not disposed to look very favourably upon any connection with this new movement. He submitted that the very fact that in the last two reports there was no mention of the Teaching University justified him in bringing forward the motion. He did distinguish between the training of the lawyer's office and the teaching necessary to make a good, sound lawyer. He thought both necessary. In regard to the former all was done perhaps that might be required, but with regard to instruction in the law he had always felt that they were very far short of what they ought to be. The Council would remember that there were now facilities for passing from one branch of the profession to the other, and even from that point of view surely they ought to take care that the members of the solicitor branch should be men who could hold their own with those of the other branch in regard to legal learning and knowledge and study of the law.

The motion was not seconded.

The PRESIDENT: I am afraid, Mr. Ford, your motion is not seconded, and it therefore fails. I do not know that I need say anything on the subject. I sympathize with Mr. Ford in his anxiety in all that concerns legal education. I do not think the Council or any member of the Council is quite satisfied with the existing state of things. I think, too, that if Mr. Ford considers our balance-sheet he will appreciate that, much as he may desire, it is very little we can do. This subject of a Teaching University for London is of course a very weighty one. It includes a very great number of learned bodies and learned professions. We understand that it is likely that this year some scheme will be put forward; I think, as I understand, it is likely a Bill will be introduced into the House for the appointment of a commission to settle the scheme. So soon as anything of that kind takes place you may rely upon it that this Council—and there are many members of it who take a deep interest in the subject—will give to any such scheme its best attention; but saying that, I doubt whether it would be expedient, and I think the sense of the meeting is with me, that the meeting should pass a resolution directing the Council what it shall or shall not put in its annual reports.

A vote of thanks to the President, moved by Mr. FORD, and seconded by Mr. DALTON MILLER (London), termed the proceedings.

LEGAL NEWS.

OBITUARY.

Mr. RICHARD RADFORD, solicitor, of Manchester, died on the 21st of January last, in his eighty-sixth year. He was admitted in Trinity Term, 1833. He was a member of the firm of Radford, Gill, & Radford, and was for some years clerk to the Commissioners of Taxes for the Division of Manchester. He was a member of the Manchester Law Association, and was president in 1862. He was also one of the provincial directors of the Solicitors' Benevolent Association, and was a justice of the peace for Salford.

APPOINTMENTS.

Lord HERSCHELL and Mr. Justice HENN COLLINS have been selected as the British members of the Arbitral Tribunal to decide the boundary between Venezuela and British Guiana.

Mr. M. S. GROSVENOR WOODS, Q.C., has been elected a Bencher of the Honourable Society of Lincoln's Inn, in succession to the late Sir Travers Twiss, Q.C.

Mr. MATTINSON, Q.C., recorder of Blackburn, has been elected Treasurer of the Honourable Society of Gray's Inn for the ensuing year, in succession to Master James Mulligan, whose term of office will expire on the 26th of April, 1897.

Mr. C. E. ARNOULD, solicitor, of the firm of A. H. Arnould & Son, of 10, New-court, Lincoln's-inn, has been appointed a Commissioner for Oaths.

CHANGES IN PARTNERSHIPS.

DISSOLUTION.

PHILIP MASSU BUTLIN and JAMES HALL-WRIGHT, solicitors (Butlin & Hall-Wright), Birmingham. Dec. 23. [*Gazette*, Jan. 29.

GENERAL.

It is stated that Sir Henry Reader Lack is about to retire from the Comptrollership of Patents.

The rota of registrars was not obtainable this week until after we went to press.

It is announced that the president (Mr. Joseph Addison), the vice-president (Mr. W. Godden), and the Council of the Incorporated Law Society on Wednesday evening entertained, among other guests at dinner, Mr. C. F. Brickdale.

On Tuesday, before the Lord Chief Justice, counsel applied that a case

which had been in the list on Saturday, but had been struck out because when it was called on neither parties nor solicitors nor counsel were present, might be restored. The Lord Chief Justice said the neglect of cases was becoming much too prevalent. With regard to this particular case, his lordship had allowed it to stand over while he disposed of another case not properly in his list. He thought it culpable that no one should have been present when the case was subsequently called on. However, the case might be restored to the list.

The following are the arrangements made by the judges (Justices Collins and Kennedy) for transacting the business of the Winter Assizes on the Northern Circuit, viz.:—The commissions will be opened at Appleby on Wednesday, the 10th of February; at Carlisle on Friday, the 12th of February; at Lancaster on Wednesday, the 17th of February; at Manchester on Monday, the 22nd of February; and at Liverpool on Wednesday, the 10th of March. Civil business at Appleby, Carlisle, and Lancaster will commence as soon as the criminal business is disposed of; at Manchester on Tuesday, the 23rd of February; and at Liverpool on Thursday, the 11th of March. The trial of special jury causes will commence at Manchester on Thursday, the 25th of February, and at Liverpool on Saturday, the 13th of March.

Not often, says the *Daily Telegraph*, does a witness in the Law Courts venture to rebuke counsel without receiving a grave reminder from the bench of his duty to submit patiently to whatever may befall him. But an incident which occurred in a trial before Mr. Justice Hawkins shews that there are exceptions to the general rule. A dock labourer, a sturdy fellow, who appeared to have great confidence in himself, was under cross-examination by a rather impetuous Queen's Counsel, and in the middle of it the learned judge interrupted to put a question to him. Before the witness had time to reply, counsel quickly started another question. The badgered dock labourer turned promptly round to the lawyer with the remark, "You shut up; I'm talking to the governor now." This reply caused much laughter in court. Both the judge and the lawyer took the matter in good part, and permitted the witness at some length to finish his explanation.

Mr. Lloyd Morgan asked the Secretary of State for the Home Department, in the House of Commons, whether he would consider the question of introducing a Bill during the course of the Session to provide for the payment of the expenses of common jurors while attending assizes and quarter sessions; and to give them reasonable remuneration for loss of time necessarily incurred. Sir M. W. Ridley said: I am afraid I cannot promise that the Government will be able to deal with this question during the present Session. I think, however, that at any rate so far as out-of-pocket expenses are concerned, some such proposal is worthy of consideration. As the expenditure involved would have to be met out of local funds, I suggested to a deputation which saw me last year, and of which the hon. member was one, that steps might be taken to ascertain the feeling of local authorities on the subject. Up to the present time, however, I have had very few representations on the subject.

The returns appear to shew, says the *Times*, a trifling decline in the work of the county courts in 1895 as compared with the previous year. There were fewer plaints under £20 entered (though a greater number above that amount), and fewer actions determined both with and without juries. It may be said that, roughly, only one action in sixty tried is with a jury, and the proportion on the whole shews a tendency to decline in the county courts as well as in the High Court. The numbers of judgment summonses and warrants of commitment, as well as of debtors actually imprisoned, shew a considerable increase, but the number of executions against goods, as well as of actual sales of goods taken in execution, shew a decrease. The total amount claimed was much more than any previous years, and was £3,706,494, while the amount recovered was £1,681,962, which was a little less than either of the two preceding years. This figure includes the City of London Court, which has a table to itself, which shews, speaking generally, a slight decline also. The list of High Court actions tried in the county courts in 1895 shews 1,186 actions of contract (1,286 in 1894), 164 actions of tort (149 in 1894), 206 interpleader proceedings, and 517 employers' liability actions. The large amounts claimed in these last—details of which are given in a separate table occupying many pages—show their importance, and it is curious to note the large proportion marked "settled" or "withdrawn," which, doubtless, in most cases means settled to the plaintiff's satisfaction. It looks as if more than half these actions were never fought to the end, the injured workman or the employer coming in the course of the proceedings to an amicable arrangement. Three thousand seven hundred and eighty-three proceedings were instituted under the Tithe Act of 1891, and were about equally divided between occupying and non-occupying owners. The total amount claimed as tithe was £14,734, and orders were made for the payment of tithes amounting to £4,342.

WARNING TO INTENDING HOUSE PURCHASERS AND LESSEES.—Before purchasing or renting a house, have the Sanitary Arrangements thoroughly Examined, Tested, and Reported Upon by an Expert from Messrs. Carter Bros., 65, Victoria-street, Westminster. Fee quoted on receipt of full particulars. (Established 21 years.)—[ADVT.]

THE PROPERTY MART.

RESULT OF SALE.

SALE OF REVERSIONS AND LIFE POLICIES.

Messrs. H. E. FOSTER & CRANFIELD's 588th Periodical Sale was held at the Mart London, E.C., on Thursday last, when the following Lots were sold:

ABSOLUTE REVERSIONS:

To one-third of £11,094 6s. 1d. Two-and-Half per Cent. Annuities	Sold	£1,450
To £1,673 4s. Consols and £121 17s. 9d. India Stock	,,	1,020
POLICIES OF ASSURANCE:		
For £500, life 57	,,	170
For £500, life 68	,,	355
For £1,000, life 56	,,	700
For £300, life 69	,,	200
For £300, same life...	,,	250

WINDING UP NOTICES.

London Gazette.—FRIDAY, Jan. 29.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

ANGLO-WESTERN PIONEER SYNDICATE, LIMITED—Petn for winding up, presented Jan 22, directed to be heard on Monday, Feb 8. Clifford Gosnel & Tiernay, 75, Finsbury Pavement, solors for petnr. Notice of appearing must reach the above-named not later than 2 o'clock in the afternoon of Feb 6

BRITISH FLAGS EXPLORATION SYNDICATE, LIMITED—Petn for winding up, presented Jan 27, directed to be heard on Feb 8 Tatham & Lousada, 17, Old Broad st, solors for petnrs. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of Feb 7

COMPANY REGISTRATION SYNDICATE, LIMITED—Creditors are required, on or before Feb 23, to send their names and addresses, and the particulars of their debts or claims, to Thomas Thornhill Bradbury, 40, Holborn viaduct

JAMES ELLIS & Co, LIMITED—Creditors are required, on or before March 10, to send their names and addresses, and the particulars of their debts or claims, to William Crossman Spencer, 41, North John st, Liverpool. Peacock & Co, solors for liquidator

LONDON FINANCE AND CONTRACT CORPORATION, LIMITED—Petn for winding up, presented Jan 22, directed to be heard on Monday, Feb 8. Webb & Co, 23, Queen Victoria st, solors for petner. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of Feb 6

METEOR INCANDESCENT LIGHTING CO, LIMITED—By an order made by Romer, J., dated Jan 11, it was ordered that the voluntary winding up of the company be continued. Phelps & Co, 22, Aldermanbury, solors for petners

NORTHGATE ESTATE CO, LIMITED—Creditors are required, on or before Feb 5, to send names and addresses, and the particulars of their debts or claims, to Mr John Edwin Whitham, Barum House, Halifax. England, Halifax, solor to liquidator

COUNTY PALATINE OF LANCASTER.

LIMITED IN CHANCERY.

TAPSCOTT STEAMSHIP CO, LIMITED—Petn for winding up, presented Jan 23, directed to be heard at the Assize Courts, Manchester, on Monday, Feb 8, at 10.30. Dunderdale, 2, Marsden st, Manchester, solor for petnr. Notice of appearing must reach the above-named not later than 2 o'clock in the afternoon of Feb 6

FRIENDLY SOCIETIES DISSOLVED.

HARLESTON DAIRY ASSOCIATION, LIMITED, Harleston, Northampton Jan 20

London Gazette.—TUESDAY, Feb. 2.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

BANGOR MUTUAL SHIP INSURANCE SOCIETY, LIMITED—Petn for winding up, presented Jan 28, directed to be heard on Feb 15. J D B Lewis, 20, Bucklersbury, agent for Roberts, Carnarvon, solor for petners. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of Feb 13

KINTORE GOLD MINES, LIMITED—Creditors are required, on or before March 15, to send their names and addresses, and the particulars of their debts and claims, to Thomas Wise, of Portland House, Basinghall st. Bircham & Co, Old Broad st, solors for the liquidator

RIGHTS AND EXPLORING OF RHODESIA, LIMITED—Creditors are required, on or before Feb 28, to send their names and addresses, and the particulars of their debts and claims, to William Milne, 10, St Helen's pl Salaman & Co, 12, Union ct, Old Broad st, solors to the liquidator

SAILING SHIP "OTTERSPOOL" CO, LIMITED.
SAILING SHIP "LIVERPOOL" CO, LIMITED.
SAILING SHIP "AIGBURTH" CO, LIMITED.
SAILING SHIP "DITTON" CO, LIMITED.
SAILING SHIP "FULWOOD" CO, LIMITED.
SAILING SHIP "HALEWOOD" CO, LIMITED.
SAILING SHIP "CRESSINGTON" CO, LIMITED.
SAILING SHIP "TOXTETH" CO, LIMITED.
SAILING SHIP "ROBY" CO, LIMITED.
SAILING SHIP "WAVERTREE" CO, LIMITED.
SAILING SHIP "ALLERTON" CO, LIMITED.
SAILING SHIP "SPEKE" CO, LIMITED.
SAILING SHIP "GRASSENDALE" CO, LIMITED.
SAILING SHIP "RIVERSDALE" CO, LIMITED.

SAILING SHIP "LEYLAND BROTHERS" CO, LIMITED—Creditors are required, on or before March 15, to send their names and addresses, and the particulars of their debts or claims, to Ralph Watts Leyland, 19 and 20a, Exchange bldgs, Liverpool. Hill & Co, Liverpool, solors to liquidators

ST DENIS GOLD MINING CO, LIMITED—Creditors are required, on or before March 15, to send their names and addresses, and the particulars of their debts and claims, to H S M Killick, 30, Moorgate st. Bircham & Co, 50, Old Broad st, solors to liquidator

WILLIAM LANCASTER & Co, LIMITED—Creditors are required, on or before March 22, to send their names and addresses, and the particulars of their debts or claims, to Thomas Waterworth, 68, Victoria st, Blackburn.

UNLIMITED IN CHANCERY.

WEST COAST STEAMSHIP INSURANCE ASSOCIATION—Creditors are required, on or before March 2, to send their names and addresses, and the particulars of their debts or claims, to Richard Henry March, the Exchange, Cardiff

FRIENDLY SOCIETY DISSOLVED.

GREATWORTH CO-OPERATIVE INDUSTRIAL SOCIETY, LIMITED, Greatworth, Northampton. Jan 20

BANKRUPTCY NOTICES.

London Gazette.—FRIDAY, Jan. 29.

RECEIVING ORDERS.

ABEL, FREDERICK ROWLINSON, Wolverhampton Wolverhampton Pet Jan 27 Ord Jan 27

BRAITHWAITE, ROBERT JAMES, Morecambe, Lancs, Draper Preston Pet Jan 26 Ord Jan 26

BRYANT, GEORGE FRANCIS, Brislington, Somersets, Mason Bristol Pet Jan 27 Ord Jan 27

BRYCE, JOHN, Brixton High Court Pet Jan 25 Ord Jan 25

CANNON & Co, Bermondsey, Merchants High Court Pet Jan 6 Ord Jan 26

CLARK, CHARLES HENRY, Hampton, Florist Kingston, Surrey Pet Jan 26 Ord Jan 26

CULLINGWORTH, CHARLES, Hemsworth, Yorks Wakefield Pet Jan 27 Ord Jan 27

DAFFERN, FRANK, Bournemouth, Coal Merchant Poole Pet Jan 26 Ord Jan 26

DAY, ERNEST SOUTHGATE, Strand, Publisher High Court Pet Dec 31 Ord Jan 26

DEACON, WILLIAM, Leicester, French Polisher Leicester Pet Jan 26 Ord Jan 26

DUTTON, JAMES JOHN, West Drayton, Boatbuilder Windsor Pet Jan 23 Ord Jan 23

FERGUSON, HARRY, Brighouse, Yorks, Manufacturer Halifax Pet Jan 9 Ord Jan 23

FOSTER, JOSEPH, Bedford, Painter Bedford Pet Jan 26 Ord Jan

DD, EDWARD JAMES, Southport, Grocer Liverpool Pet Jan 27 Ord Jan 27
GRAHAM, JOHN, Cumberland, Farmer Carlisle Pet Jan 26 Ord Jan 26
GROVE, JOHN, Bradford, Innkeeper Bradford Pet Jan 23 Ord Jan 23
HARRISON, FRED BRUCE, Lincoln Lincoln Pet Jan 27 Ord Jan 27
HEATH, WILLIAM GEORGE, Battersea Park rd, Cart Builder Wandsworth Pet Jan 18 Ord Jan 18
HUTCHINSON, WILLIAM, Stalybridge, Lancs Leeds Pet Jan 23 Ord Jan 23
INGHAM, ALBERT ARTHUR, Bradford, Professor of Music Bradford Pet Jan 26 Ord Jan 26
JACOBS, EMANUEL, King st, Covent Garden High Court Pet Jan 26 Ord Jan 26
KENDALL, OSMOND LENNOX, Lostwithiel, Cornwall High Court Pet Aug 26 Ord Jan 27
LAYCOCK, GEORGE HENRY, Barnsley, York, Butcher Barnsley Pet Jan 12 Ord Jan 26
NEWTON, HARRISON, Leeds Leeds Pet Jan 26 Ord Jan 26
PARKER, GEORGE, High Wycombe, Chair Manufacturer Aylesbury Pet Jan 25 Ord Jan 25
PASCOE, WILLIAM, Helston, Cornwall Truro Pet Jan 7 Ord Jan 23
PAYNE, MARK, Kilmington, Wilts, General Dealer Frome Pet Jan 25 Ord Jan 25
PEARSON, ROBERT, Wakefield, Grocer Wakefield Pet Jan 2 Ord Jan 25
PERCY, HERBERT JOHN, and ISAAC PUGH, Derby, Bootmakers Derby Pet Jan 26 Ord Jan 26
PHILLIPS, WILLIAM DAVID, Haverfordwest, Auctioneer Pembroke Dock Pet Jan 14 Ord Jan 25
POTTER, CHARLES VALENTINE, Wrexham, Auctioneer's Clerk Wrexham Pet Jan 25 Ord Jan 25
SAMUEL, DANIEL, Llanelly Carmarthen Pet Jan 22 Ord Jan 22
SAVIDGE, BRIGGS, Ely, Cambridge, Grocer Cambridge Pet Jan 26 Ord Jan 26
STODDEN, JOHN COLE, Clement's-inn, Strand, Solicitor High Court Pet Sept 17 Ord Nov 21
STOKES, BENJAMIN, Handsworth, Staffs, Pork Butcher Birmingham Pet Jan 26 Ord Jan 26
TARBUCK, THOMAS, Walton, Liverpool, Flat Owner Liverpool Pet Dec 29 Ord Jan 27
TEALE, MARY GEORGINA ALICE, Nottingham Exeter Pet Jan 26 Ord Jan 26
WAGG, GEORGE HENRY, Sutton in Ashfield, Notts, Baker Nottingham Pet Jan 25 Ord Jan 25
WICKES, CHARLES H, Oakdene, Northwood Windsor Pet Dec 15 Ord Jan 23
WILLIAMSON, GEORGE, Luton, Beds, Saddler Luton Pet Jan 27 Ord Jan 27
WOOD, GEORGE, Nottingham, Joiner Nottingham Pet Jan 25 Ord Jan 25
Amended notice substituted for that published in the London Gazette of Dec 18:
PRICE, JOHN, Penydarren, Merthyr Tydfil, Licensed Victualler Merthyr Tydfil Pet Dec 7 Ord Dec 15

FIRST MEETINGS.

ABBLER, GEORGE, Allonby, Cumbrid, Hotel Proprietor Feb 8 at 1 Off Rec, 34, Fisher st, Carlisle
ADTHERS, ABRAHAM, Cardiff, Turf Agent Feb 9 at 11.30 Off Rec, 29, Queen st, Cardiff
BAILEY, JOHN WESLEY, Willenhall, Staffs, Die Sinker Feb 8 at 11.30 Off Rec, Wolverhampton
BAKER, THOMAS, Scarborough, Fruit Salesman Feb 5 at 11.30 Off Rec, 74, Newborough st, Scarborough
BOND, MORGAN GEORGE, Bridgend, Glam, Baker Feb 9 at 11 Off Rec, 29, Queen st, Cardiff
BOYD, GEORGE CRAWFORD, Sheffield, Tailor Feb 5 at 2.30 Off Rec, Figtree lane, Sheffield
BRAMHALL, JOHN HENRY, Scarborough, Confectioner Feb 5 at 1.30 Off Rec, 4, Bond ter, Wakefield
BROWN, ANNIE LYELL, and IDA JANE CAMPBELL STEWART, Carlisle, Costumiers Feb 5 at 1 Off Rec, 34, Fisher st, Carlisle
BRYCE, JOHN, Brixton Feb 8 at 2.30 Bankruptcy bldgs, Carey st
DAY, ERNEST SOUTHGATE, Chiswick, Publisher Feb 8 at 12 Bankruptcy bldgs, Carey st
DEVRIES, DANIEL COLEMAN, Brighton Feb 5 at 12 Bankruptcy bldgs, Carey st
EDWARDS, JAMES, Brierly, Glouc, Collier Feb 6 at 12 Off Rec, Station rd, Gloucester
FAULKNER, FREDERICK GEORGE, Lilypot lane, Noble st, Silk Agent Feb 5 at 2.30 Bankruptcy bldgs, Carey st
FERGUSON, HARRY, Brighouse, Yorks, Manufacturer Feb 10 at 3 Off Rec, Halifax
FERRY, THOMAS WILLIAM, Northampton, Shoe Manufacturer Feb 6 at 12.15 County Court bldgs, Northampton
GIFFING, FREDERICK J E, Barnstaple, Devon Feb 5 at 11 Bankruptcy bldgs, Carey st
GOLDSTEIN, BARNETT, Spitalfields, Baker Feb 9 at 12 Bankruptcy bldgs, Carey st
GRAHAM, JOHN, Scaleby, Cumberland, Farmer Feb 8 at 2 Off Rec, 34, Fisher st, Carlisle
HAIG, JAMES ASHTON, Toddington, Beds, Farmer Feb 8 at 2.30 Chamber of Commerce bldgs, 53, George st, Luton
HARRISON, FRED BRUCE, Lincoln Feb 9 at 12 Off Rec, Lincoln
HAWKINGS, NATHANIEL, Barking, Essex, Carpenter Feb 5 at 3 95, Temple chmbrs, Temple avue
HEATH, WILLIAM GEORGE, Battersea Park rd, Cart Builder Feb 5 at 11.30 24, Railway appch, London Bridge
HOLMES, WILLIAM JACKSON, Shap, Westmorland, Innkeeper Feb 8 at 1.30 Off Rec, 34, Fisher st, Carlisle
HUTCHINSON, WILLIAM, Leeds Feb 8 at 11 Off Rec, 22, Park row, Leeds
JOHNSON, PETER, Wolverhampton Feb 8 at 11 Off Rec, Wolverhampton
JONES, ROBERT HENRY, Waterbeach, Cambridge, Grocer Feb 17 at 10.30 Off Rec, 5, Petty Cury, Cambridge
LAKE, JAMES, Hunworth, Norfolk, Farmer Feb 6 at 12 Off Rec, 8, King st, Norwich
LODER, FREDERICK, Birmingham, Cabinet Maker Feb 8 at 11 23, Colmore row, Birmingham
MADDOCK, THOMAS, Newcastle under Lyme, Builder Feb 5 at 12 Off Rec, King st, Newcastle under Lyme
MORGAN, WILLIAM, Cowbridge, Glam, Draper Feb 10 at 3 Off Rec, 29, Queen st, Cardiff
MORRELL, CHARLES RICHARD, Bridghouse, York, Joiner Feb 6 at 11 Off Rec, Halifax
D MUNRO, SON, & Co, Leadenhall st Feb 5 at 12 Bankruptcy bldgs, Carey st
OTLEY, JOHN, Sheerness, Kent, Staff Surgeon Feb 22 at 11 115, High st, Rochester
PAGE, WILLIAM, Great Portland st Feb 8 at 12 Bankruptcy bldgs, Carey st
PEARSON, ROBERT, Wakefield, Grocer Feb 5 at 11 Off Rec, 6, Bond st, Wakefield
PRICE, ROBERT, Penyraig, Glam, Grocer Feb 5 at 3 65, High st, Merthyr Tydfil
RAILTON, THOMAS, Coatham, Yorks, Cabinet Maker Feb 10 at 3 Off Rec, 8, Albert rd, Middlesborough
ROBINSON, ALICE, Canonbury Feb 10 at 2.30 Bankruptcy bldgs, Carey st
SKINNER, ISAAC, Sidmouth, Devons, Butcher Feb 8 at 11 The Castle of Exeter, Exeter
STEPHENS, JAMES SAMUEL, Walthamstow, Boot Dealer Feb 10 at 12 Bankruptcy bldgs, Carey st
TEALE, MARY GEORGINA ALICE, Nottingham Feb 18 at 11 Off Rec, 13, Bedford circus, Exeter
THOMPSON, WALTER, Pancras lane, Solicitor Feb 8 at 2.30 Bankruptcy bldgs, Carey st
USHER, WILLIAM, Swansea, Furniture Manufacturer Feb 9 at 12 Off Rec, 31, Alexandra rd, Swansea
WALKER, EDGAR WILLIAM, York, Brewer Feb 10 at 11 Off Rec, 22, Park row, Leeds
WILLIAMS, EVAN, Carnarvon Feb 8 at 2.30 Crypt chmbrs, Eastgate row, Chester

ADJUDICATIONS.

ADAMS, ARTHUR ROBERT, Dover, Bookbinder Canterbury Pet Jan 14 Ord Jan 25
AMES, EDWARD, Hackney High Court Pet Dec 21 Ord Jan 27
BIRKIN, RICHARD NOEL, Addison rd High Court Pet Oct 14 Ord Jan 26
BRAITHWAITE, ROBERT JAMES, Morecambe, Lancs, Draper Preston Pet Jan 26 Ord Jan 26
BRANTON, C FRANCIS, Crawley Brighton Pet Nov 26 Ord Jan 26
BRYANT, GEORGE FRANCIS, Brislington, Somerset, Mason Bristol Pet Jan 27 Ord Jan 27
BUSH, TOM, Torquay Exeter Pet Jan 6 Ord Jan 27
CULLINGWORTH, CHARLES, Hemsworth, Yorks Wakefield Pet Jan 27 Ord Jan 27
DAVIES, FRANK, Bournemouth, Coal Merchant Poole Pet Jan 25 Ord Jan 26
DAY, VIOLETTE MARY, Chiswick, Fine Art Dealer High Court Pet Jan 8 Ord Jan 26
DEACON, WILLIAM, Leicester, French Polisher Leicester Pet Jan 26 Ord Jan 26
DUTTON, JAMES JOHN, West Drayton, Boatbuilder Windsor Pet Jan 21 Ord Jan 23
FOSTER, JOSEPH, Bedford, Painter Bedford Pet Jan 26 Ord Jan 26
GRAHAM, JOHN, Scaleby, Cumberland, Farmer Carlisle Pet Jan 26 Ord Jan 26
GROTH, JOHN, Inn Keeper Bradford Pet Jan 23 Ord Jan 23
HANDY, HERBERT, Newport, Mon Newport, Mon Pet Jan 20 Ord Jan 26
HARRISON, FRED BRUCE, Lincoln Lincoln Pet Jan 26 Ord Jan 26
HAWKINGS, NATHANIEL, Barking, Essex, Carpenter Chelmsford Pet Jan 15 Ord Jan 23
HEATH, WILLIAM GEORGE, Battersea Park rd, Cart Builder Wandsworth Pet Jan 18 Ord Jan 18
HOLMES, WILLIAM JACKSON, Shap, Westmorland, Innkeeper Carlisle Pet Jan 22 Ord Jan 25
HUTCHINSON, WILLIAM, Leeds, Compositor Leeds Pet Jan 23 Ord Jan 23
INGHAM, ALBERT ARTHUR, Bradford, Professor of Music Bradford Pet Jan 26 Ord Jan 26
JACOBS, EMANUEL, King st, Covent gdn High Court Pet Jan 26 Ord Jan 26
JONES, S T, Ealing Brentford Pet Dec 17 Ord Jan 26
KABERRY, ALBERT PROCTER, Bradford, House Furnisher Bradford Pet Jan 14 Ord Jan 25
MACKRILL, ALFRED, Whitefriars st High Court Pet Jan 9 Ord Jan 27
MADDOCK, THOMAS, Newcastle under Lyme, Builder Hanley Pet Jan 19 Ord Jan 26
NELSON, FREDERICK, Old Scotland yd, Wine Merchant High Court Pet Dec 12 Ord Jan 27
NEWTON, HARRISON, Leeds Leeds Pet Jan 26 Ord Jan 26
NOAKES, CHARLES, Lewes Lewes Pet Jan 21 Ord Jan 26
ORD, THOMAS, Wylam, Northumberland, Farmer Newcastle on Tyne Pet Dec 4 Ord Jan 23
PAYNE, MARK, Kilmington, Wilts, General Dealer Frome Pet Jan 25 Ord Jan 25
PERCY, HERBERT JOHN, and ISAAC PUGH, Derby, Bootmakers Derby Pet Jan 26 Ord Jan 26
SAMUEL, DANIEL, Llanelly Carmarthen Pet Jan 22 Ord Jan 22
SAVIDGE, BRIGGS, Ely, Cambridge, Grocer Cambridge Pet Jan 26 Ord Jan 26
SURGUY, THOMAS MATTHEW, Commercial rd, Undertaker High Court Pet Jan 4 Ord Jan 25
TEALE, MARY GEORGINA ALICE, Nottingham Exeter Pet Jan 22 Ord Jan 26
WAGG, GEORGE HENRY, Sutton in Ashfield, Notts, Baker Nottingham Pet Jan 25 Ord Jan 25
WHITE, JOSEPH, Pritwell, Oxford, Wheelwright Oxford Pet Jan 16 Ord Jan 26
WOOD, GEORGE, Nottingham, Joiner Nottingham Pet Jan 25 Ord Jan 25
WORSTER, THOMAS GEORGE, West Dulwich, Engineer High Court Pet Nov 27 Ord Jan 27
WYNNALL, JOSEPH OLYMER, Kidderminster, Grocer Kidderminster Pet Jan 19 Ord Jan 25

London Gazette.—TUESDAY, Feb. 2.

RECEIVING ORDERS.

BAINES, MARGARET ANN, Ardwick, Lancs, Provision Dealer Manchester Pet Jan 29 Ord Jan 29
BRIENSTEIN, BARNETT, Nottingham, House Furnisher Nottingham Pet Jan 14 Ord Jan 27
BENNETT, HENRY MATTHEW, Cilfynydd, Glam, Boot Maker Pontypridd Pet Jan 28 Ord Jan 28
BEYNON, EVAN, Aberdare, Carpenter Aberdare Pet Jan 28 Ord Jan 28
BLAKELY, THEOPHILUS EDWARD, Brighton, Auctioneer Brighton Pet Jan 29 Ord Jan 29
BRIGGS, JOHN, Lanchester, Durham, Contractor Durham Pet Jan 29 Ord Jan 29
CAMPBELL, JAMES, Headingley, Leeds Leeds Pet Jan 30 Ord Jan 30
CLARKE, EDWIN, Nottingham, Architect Nottingham Pet Jan 29 Ord Jan 29
CRADDOCK, PERCY JOSEPH, Broughton, Oxfords, Farmer Oxford Pet Jan 30 Ord Jan 30
DEANE, MAJOR THACKERAY, Scarborough, Hosier Scarborough Pet Jan 30 Ord Jan 30
DEFFETT, HENRY, Bishopston, Glos, Financier Bristol Pet Dec 22 Ord Jan 29
GATCOMBE, AUGUSTUS EDWARD, Fulham High Court Pet Jan 7 Ord Jan 29
GILLOW, JAMES, Preston Preston Pet Jan 30 Ord Jan 30
GRAY, EDWARD, Regent's Park, Surgeon High Court Pet Jan 12 Ord Jan 29
GREAVES, WILLIAM, Macclesfield, Publican Macclesfield Pet Nov 26 Ord Jan 30
HARVEY, WILLIAM EDWARD, Saxmundham, Suffolk, Grocer Ipswich Pet Jan 29 Ord Jan 29
HOPLEY, JAMES, Manchester, Watchmaker Manchester Pet Jan 29 Ord Jan 30
JAMES, JOHN, Tiverton Exeter Pet Jan 29 Ord Jan 29
JOHN, SARAH CATHERINE, Jeffreyston, Pembrokes, Grocer Pembroke Dock Pet Jan 28 Ord Jan 28
JONES, MILLARD R, Alfred pl High Court Pet Jan 14 Ord Jan 29
KNIGHT, PETER, Stoke Common, Bucks, Carpenter Windsor Pet Jan 28 Ord Jan 28
LOVELAND, WALTER FREDERICK, Pokesdown, Hants, Grocer Poole Pet Jan 29 Ord Jan 29
MORGAN, JAMES, North Shields, Grocer Newcastle on Tyne Pet Jan 30 Ord Jan 30
MORRIS, CHARLES GEORGE HENRY, St George, Glos, Grocer Bristol Pet Jan 30 Ord Jan 30
MORRIS, JOHN, Wrexham, Tailor Wrexham Pet Jan 30 Ord Jan 30
PEATHEYJONES, JOHN HENRY, Plymstock, Devon, Farmer Plymouth Pet Jan 30 Ord Jan 30
PEMBLINGTON, THOMAS ALEXANDER BOOTH, Nottingham, Companies Manager Nottingham Pet Jan 28 Ord Jan 28
PITTS, FRED, Skipwith, Yorks, Farmer York Pet Jan 29 Ord Jan 29
REEVES, JOHN SIMS, Bidgmouth gardens, Gower st High Court Pet Dec 11 Ord Jan 30
ROBERTS, HENRY TAYLOR, Macclesfield, Braid Manufacturer Macclesfield Pet Jan 29 Ord Jan 29
ROBINSON, JOHN SCARR, Kettlewell, Yorks, Farmer Bradford Pet Jan 28 Ord Jan 28
ROSSER, PHILLIP, jun, Penarth, Grocer Cardiff Pet Jan 28 Ord Jan 28
SLATER, THOMAS, Beeston, Leeds, Farmer Leeds Pet Jan 28 Ord Jan 28
STEPHENS, JOHN, Llansamlet, Glam, Insurance Agent Neath Pet Jan 28 Ord Jan 28
WELLINGS, CHARLES, Ramsgate High Court Pet Jan 8 Ord Jan 26
WHETHAM, WILLIAM TOWNLEY, and STEPHEN WHETHAM, Bridport, Dorsets, Twine Manufacturers Dorchester Pet Jan 28 Ord Jan 28
WHITFIELD, WILLIAM, Stanley, Durham, House Furnisher Newcastle on Tyne Pet Jan 28 Ord Jan 28
WILKINSON, DENNISON, Bradford, Cabinet Maker Bradford Pet Jan 29 Ord Jan 29
Amended notice substituted for that published in the London Gazette of Nov. 10:
NICHOLSON, EDWARD, Scarborough Scarborough Pet Oct 20 Ord Nov 7

FIRST MEETINGS.

ARMSTRONG, JAMES, Neath, Glam, Farmer Feb 9 at 2.15 Off Rec, 31, Alexandra rd, Swansea
BATEMAN, WILLIAM, Wolfscastle, Pembrokes, Farmer Feb 9 at 12.30 Off Rec, 4, Queen st, Carmarthen
BROOKES, WILLIAM, West Bromwich Feb 10 at 2 County Court, West Bromwich
BRYANT, GEORGE FRANCIS, Brislington, Somersets, Mason Feb 12 at 12 Off Rec, Bank chmbrs, Corn st, Bristol
CRAWFORD, THOMAS, Kendal, Westmoreland, Tailor Feb 13 at 11.45 Grosvenor Hotel, Stramongate, Kendal
CROCKER, ALFRED, Pontymister, Mon, Merchant Feb 10 at 11 Off Rec, Gloucester Bank chmbrs, Newport, Mon
DEACON, WILLIAM, Leicester, French Polisher Feb 9 at 3 Off Rec, 1, Berridge st, Leicester
DEFFETT, HENRY, Bishopston, Glouc, Financer Feb 12 at 12.45 Off Rec, Bank chmbrs, Corn st, Bristol
EDWARDS, HENRY, Birmingham Feb 11 at 11 23, Colmore row, Birmingham
FISON, WILLIAM LORIMER, Stowmarket, Suffolk Feb 16 at 2 Angel Hotel, Bury St. Edmunds
FLETCHER, A MORLEY, Old Jewry Feb 9 at 12 Bankruptcy bldgs, Carey st
FOSTER, JOSEPH, Bedford, Painter Feb 10 at 11 Off Rec, St Paul's sq, Bedford
GREAVES, JOSEPH EDWARD ELSWORTH, Rochdale, Mechanical Engineer Feb 9 at 11 Townhall, Rochdale
GROTH, JOHN, Bradford, Innkeeper Feb 9 at 11 Off Rec, 21, Manor row, Bradford
HANDY, HERBERT, Newport, Mon Feb 10 at 11.30 Off Rec, Gloucester Bank chmbrs, Newport, Mon
HARRIS, JOHN HERBERT, Hartlebury, Worcester, Farmer Feb 9 at 12 Lion Hotel, Kidderminster
HODSON, JOHN, West Bromwich, Haulier Feb 11 at 11.30 Off Rec, Walsall
HUTCHINSON, ROBERT GREENWOOD, Nether Staveley, Westmorland, Farmer Feb 13 at 12.15 Grosvenor Hotel, Stramongate, Kendal
ILLINGWORTH, CHARLES, Hemsworth, Yorks, Mechanic Feb 9 at 11 Off Rec, 9, Bond ter, Wakefield
INGHAM, ALBERT ARTHUR, Bradford, Professor of Music Feb 11 at 11 Off Rec, 21, Manor row, Bradford

JACOBS, EMANUEL, King st, Covent Garden Feb 9 at 2.30 Bankruptcy bldgs, Carey st

JAMES, JOHN, Tiverton, late Innkeeper Feb 16 at 10.45 Off Rec, 31, Bedford circ, Exeter

JONES, CHARLES HENRY, Oswestry, Salop, Grocer Feb 9 at 11.30 The Priory, Wrexham

JONES, S T, Ealing Feb 10 at 3 Off Rec, 95, Temple chmbrs, Temple avnue

LAVCOCK, GEORGE HENRY, Barnsley, Yorks, Butcher Feb 11 at 10.15 Off Rec, Regent st, Barnsley

MORGAN, WILLIAM, sen, Cowbridge, Glam, Butcher Feb 10 at 2.30 Off Rec, 29, Queen st, Cardiff

MORRIS, CHARLES GEORGE HENRY, St George, Glos, Grocer Feb 12 at 3 Off Rec, Bank chmbrs, Corn st, Bristol

NEWTON, HARRISON, Leeds Feb 11 at 11 Off Rec, 22, Park row, Leeds

NOAKES, CHARLES, Lewes Feb 9 at 3 Raper & Elman, 1 Upper Lake, Battle

PARKER, GEORGE, High Wycombe, Chair Manufacturer Feb 9 at 1.30 Red Lion Hotel, High Wycombe

PEPPER, JAMES WILLIAM, Leicester, Cabinet Maker Feb 9 at 12.30 Off Rec, 1, Berridge st, Leicester

PERCY, HERBERT JOHN, and ISAAC PUGH, Derby, Bootmakers Feb 9 at 11 Off Rec, 40, St Mary's gate, Derby

PITTS, FRED, Skipwith, Yorks, Farmer York Feb 12 at 12.30 Off Rec, 28, Stonegate, York

POTTER, CHARLES VALENTINE, Wrexham, Clerk Feb 9 at 11.45 The Priory, Wrexham

PAYNE, MARK, Kilmington, Wilts, General Dealer Feb 12 at 12.30 Off Rec, Bank chmbrs, Corn st, Bristol

PICKERING, GEORGE, Middlesborough, Innkeeper Feb 10 at 3 Off Rec, 8, Albert rd, Middlesbough

ROBINSON, JOHN, SCARR, Kettlewell, Yorks, Farmer Feb 12 at 11 Off Rec, 31, Manor row, Bradford

SAMUEL, DANIEL, Llanelly Feb 9 at 11.30 Off Rec, 4, Queen's street, Carmarthen

TARBUCK, THOMAS, Liverpool, Flatowner Feb 10 at 12 Off Rec, 35, Victoria st, Liverpool

TOMPKINS, THOMAS HEBBARD, Plymouth, Greengrocer Feb 12 at 11 10, Athenæum ter, Plymouth

WAGG, GEORGE HENRY, Sutton in Ashfield, Notts, Baker Feb 9 at 12 Off Rec, St Peter's Church walk, Nottingham

WARBURTON, THOMAS, Great Barr, Staffs, Commission Agent Feb 11 at 11 Off Rec, Walsall

WAYLEN, CLAUDE, Earl's Court rd, Clerk Feb 11 at 12 Bankruptcy bldgs, Carey st

WELLS, WALTER EDWARD, Great Grimsby, Plumber Feb 10 at 11 Off Rec, 15, Osborne st, Great Grimsby

WHITE, ALBERT, Bournemouth, Coal Merchant Feb 9 at 12.30 Off Rec, Salisbury

WINHALL, JOSEPH CLYNES, Kidderminster, Grocer Feb 9 at 12.30 Lion Hotel, Kidderminster

ADJUDICATIONS

ABEL, FREDERICK ROBINSON, Wolverhampton, Manufacturer Wolverhampton Pet Jan 27 Ord Jan 29

ASHBY, GEORGE ASHBY HERMAN, Wimbledon Kingston, Surrey Pet Jan 14 Ord Jan 28

BAINES, MARGARET ANN, Ardwick, Lancs, Provision Dealer Manchester Pet Jan 29 Ord Jan 29

BENNETT, HENRY MATTHEW, Cilfynydd, Glam, Bootmaker Pontypridd Pet Jan 28 Ord Jan 28

BEYNON, EVAN, Aberdare, Carpenter Aberdare Pet Jan 28 Ord Jan 28

BRIGGS, JOHN, Durham, Contractor Durham Pet Jan 29 Ord Jan 29

BROOKES, WILLIAM, West Bromwich West Bromwich Pet Jan 13 Ord Jan 29

BROWN, ANNIE LYELL, and IDA JANE CAMPBELL STEWART, Carlisle, Costumiers Carlisle Pet Jan 5 Ord Jan 28

BUTTERFIELD, EMMA, Norwich, Grocer Norwich Pet Sept 11 Ord Jan 29

CAMPBELL, JAMES, Headingley, Leeds Leeds Pet Jan 30 Ord Jan 30

CLARK, CHARLES HENRY, Hampton, Florist Kingston, Surrey Pet Jan 26 Ord Jan 29

CLARKE, EDWIN, Nottingham, Architect Nottingham Pet Jan 29 Ord Jan 29

DEANS, MAJOR THACKERAY, Scarborough, Hosier Scarborough Pet Jan 30 Ord Jan 30

EVANS, THOMAS JOHN, and EVAN EDGAR EVANS, Bridgend, Glam, Newspaper Proprietors Cardiff Pet Dec 16 Ord Jan 29

GILLOW, JAMES, Preston Preston Pet Jan 30 Ord Jan 30

HARVEY, WILLIAM EDWARD, Saxmundham, Suffolk, Grocer Ipswich Pet Jan 29 Ord Jan 29

JAMES, JOHN, Tiverton Exeter Pet Jan 29 Ord Jan 29

KNIGHT, PETER, Stoke Common, Bucks, Carpenter Windsor Pet Jan 28 Ord Jan 28

LOVELESS, WALTER FREDERICK, Poksedown, Hants, Grocer Poole Pet Jan 29 Ord Jan 29

MORGAN, JAMES, North Shields, Grocer Newcastle on Tyne Pet Jan 30 Ord Jan 30

MORGAN, WILLIAM, Cowbridge, Glam, Draper Cardiff Pet Jan 1 Ord Jan 26

MORRIS, JOHN, Wrexham, Tailor Wrexham Pet Jan 30 Ord Jan 30

OATES, GEORGE, Durham, Joiner, Durham Pet Dec 3 Ord Jan 27

PRATHERJOHNS, JOHN HENRY, Plymstock, Devon, Farmer Plymouth Pet Jan 30 Ord Jan 30

PENNINGTON, THOMAS ALEXANDER BOOTH, Nottingham, Companies Manager Nottingham Pet Jan 28 Ord Jan 28

PITTS, FRED, Skipwith, Yorks, Farmer York Pet Jan 29 Ord Jan 29

POTTER, CHARLES VALENTINE, Wrexham, Clerk Wrexham Pet Jan 28 Ord Jan 29

ROBINSON, JOHN SCARR, Kettlewell, Yorks, Farmer Bradford Pet Jan 28 Ord Jan 28

ROSSER, PHILIP, jun, Penarth, Grocer Cardiff Pet Jan 27 Ord Jan 28

SLATER, THOMAS, Beeston, Leeds, Farmer Leeds Pet Jan 28 Ord Jan 28

STEPHENS, JOHN, Llanmaniet, Glam, Insurance Agent Neath Pet Jan 28 Ord Jan 28

TARBUCK, THOMAS, Walton, Liverpool, Flatowner Liverpool Pet Dec 18 Ord Jan 30

WALKER, HENRY, West Kensington High Court Pet Dec 15 Ord Jan 29

WHETHAM, WILLIAM TOWNLEY, and STEPHEN WHETHAM, Bridport, Dorset, Twine Manufacturers Dorchester Pet Jan 28 Ord Jan 28

WICKES, CHARLES H, Northwood Windsor Pet Dec 18 Ord Jan 28

WILKINSON, DENNISON, Bradford, Cabinet Maker Bradford Pet Jan 29 Ord Jan 29

WILLIAMS, EVAN, Carnarvon Bangor Pet Dec 30 Ord Jan 28

LONDON and COUNTY BANKING COMPANY (Limited).

Established in 1836, and registered in 1880 under the Companies Acts, 1862 to 1879.

Capital, £8,000,000, in 100,000 Shares of £80 each.

REPORT adopted at the Annual General Meeting, the 4th February, 1897.

WILLIAM ANASTASIUS JONES, Esq., in the Chair.

The Directors, in submitting to the Proprietors the Balance-sheet for the half-year ending 31st December last, have to report that, after paying interest to customers and all charges, making provision for bad and doubtful debts, and allowing £51,343 8s. 3d. for rebate on bills not due, the net profits amount to £234,471 19s. 9d. From this sum has been deducted £25,000, transferred to Premises Account, and £10,000, carried to the Credit of Provident Fund, leaving £199,471 19s. 9d., which, with £76,712 12s. 7d., balance brought forward from last account, leaves available the sum of £276,184 12s. 4d.

The Directors recommend the payment of a Dividend of 10 per cent. for the half-year, which will absorb £200,000. This will leave a balance of £76,184 12s. 4d. to be carried forward to the Profit and Loss New Account. The present Dividend, added to that paid to 30th June, will make 20 per cent. for the year 1896.

The Directors report with deep regret the death of their esteemed colleague, William Henry Stone, Esq., who for nearly twenty-two years devoted so much attention and ability to the affairs of the Bank, and was for some time Deputy-Chairman of the Board.

The Directors in accordance with the provisions of the Deed of Settlement have filled the vacancy on the Board, by the appointment of William Howard, Esq., a duly qualified Shareholder, and for many years Head Office Manager and Joint General Manager of this Bank. The Directors feel assured that Mr. Howard's long experience will continue to be of much benefit to the Institution, and also that his appointment will give satisfaction to the Shareholders.

The Directors retiring by rotation are John James Cater, Esq., William Egerton Hubbard, Esq., and Edward Harbord Lushington, Esq., who, being eligible, offer themselves for re-election.

The Dividend, £2 per Share, free of Income Tax, will be payable at the Head Office, or at any of the Branches, on or after Monday, 15th February.

BALANCE-SHEET OF THE LONDON AND COUNTY BANKING COMPANY (LIMITED), 31ST DECEMBER, 1896.

Dr.	£ s. d.	£ s. d.
To Capital subscribed, £8,000,000 .....Paid up		2,000,000 0 0
To Reserve Fund		1,000,000 0 0
To Due by the Bank on Current Accounts, on Deposit Accounts, with Interest accrued, Circular Notes, &c.....		41,151,231 15 11
To Liabilities on Acceptances, covered by Cash or Securities or Bankers' Guarantees		2,180,559 5 3
To Rebate on Bills not due carried to next Account		51,343 8 3
To Net Profit for the Half-year, after making provision for bad and doubtful debts	234,471 19 9	
To Transferred to Premises Account	25,000 0 0	
	209,471 19 9	
To Carried to the credit of the Provident Fund	10,000 0 0	
	199,471 19 9	
To Profit and Loss Balance brought from last Account	76,712 12 7	
		276,184 12 4
		£46,659,219 1 9

Cr.	£ s. d.	£ s. d.
By Cash at the Head Office and Branches, and with Bank of England	5,005,669 1 9	
By Loans at Call and at Notice, covered by Securities	3,768,259 2 9	
		8,963,928 6
By Investments, viz.:— Consols (2½ per Cent.) registered and in Certificates, and New 2½ per Cents., £6,751,9017s.11d.; Canada 4 per Cent. Bonds, Egyptian 3 per Cent. Bonds, and Turkish 4 per Cent. Bonds Guaranteed by the British Government	7,441,511 2 6	
India Government Stock and Debentures, and India Government Guaranteed Railway Shares, Stock and Debentures...	887,362 15 0	
Metropolitan and other Corporation Stocks, Debenture Bonds, English Railway Debenture Stock, and Colonial Bonds	1,024,831 10 8	
Other Securities	7,686 10 0	
		9,961,393 17 9
By Discounted Bills Current.....	12,439,704 17 4	
By Advances to Customers at the Head Office and Branches	12,784,785 4 1	
		25,224,490 1 5
By Liabilities of Customers for Drafts accepted by the Bank (as per Contra) ...		2,180,559 5 3
By Freehold Premises in Lombard Street and Nicholas Lane, Freehold and Leasehold Property at the Branches, with Fixtures and Fittings ...	453,847 12 10	
By Less Amount transferred from Profit and Loss	25,000 0 0	
		428,847 12 10
		£46,659,219 1 9

Dr. PROFIT AND LOSS ACCOUNT.	£ s. d.	£ s. d.
To Interest paid to Customers		85,472 6 7
To Salaries and all other Expenses at Head Office and Branches, including Income Tax on Profits and Salaries		241,736 15 1
To Transferred to the credit of Premises Account		25,000 0 0
To Carried to the credit of Provident Fund		10,000 0 0
To Rebate on Bills not due, carried to New Account.....		51,343 8 3
To Dividend, 10 per cent. for the Half-year	£200,000 0 0	
To Balance carried forward	76,184 12 4	
		276,184 12 4
		£689,737 2 3

Cr.	£ s. d.
By Balance brought forward from last Account	76,712 12 7
By Gross Profit for the Half-year, after making provision for bad and doubtful debts, and including rebate, £26,027 7s. 2d. brought from 30th June last	612,914 9 8
	£689,627 2 3

Examined and audited by us.

(Signed) W. R. HUBBARD, WM. A. JONES, ED. H. LUSHINGTON, } Audit Committee of Directors.

JAS. GRAY, J. B. JAMES, } Joint General Managers.

JAS. GRAY, Chief Accountant.

London and County Banking Company (Limited), 15th January, 1897.

We have examined the foregoing Balance-sheet and Profit and Loss Account, have verified the Cash Balance at the Bank of England, the Stocks there registered, and the other investments of the Bank. We have also examined the several Books and Vouchers showing the Cash Balances, Bills, and other amounts set forth, the whole of which are correctly stated; and we are of opinion this Balance-sheet and Profit and Loss Account are full and fair, properly drawn up, and exhibit a true and correct view of the Company's affairs as shown by the books of the Company.

(Signed) HY. GRANT, HENRY GUNN, WILLIAM NORMAN, } Auditors.

London and County Banking Company (Limited), 21st January, 1897.

LONDON and COUNTY BANKING COMPANY (Limited).—Notice is hereby given, that a DIVIDEND on the Capital of the Company at the rate of 10 per cent. for the half-year ending 31st December, 1896, will be PAYABLE to the Proprietors, either at the Head Office, 21, Lombard-street, or at any of the Company's branches, on or after Monday, the 15th inst.

By order of the Board,

JAS. GRAY, J. B. JAMES, } Joint General Managers.

21, Lombard-street, 5th February, 1897.

EDE AND SON,

ROBE MAKERS.

BY SPECIAL APPOINTMENT

To Her Majesty, the Lord Chancellor, the Whole of the Judicial Bench, Corporation of London, &c.

ROBES FOR QUEEN'S COUNSEL AND BARRISTERS.

SOLICITORS' GOWNS.

Law Wigs and Gowns for Registrars, Town Clerks, and Clerks of the Peace.

Corporation Robes, University and Clergy Gowns.

ESTABLISHED 1689.

94, CHANCERY LANE, LONDON.